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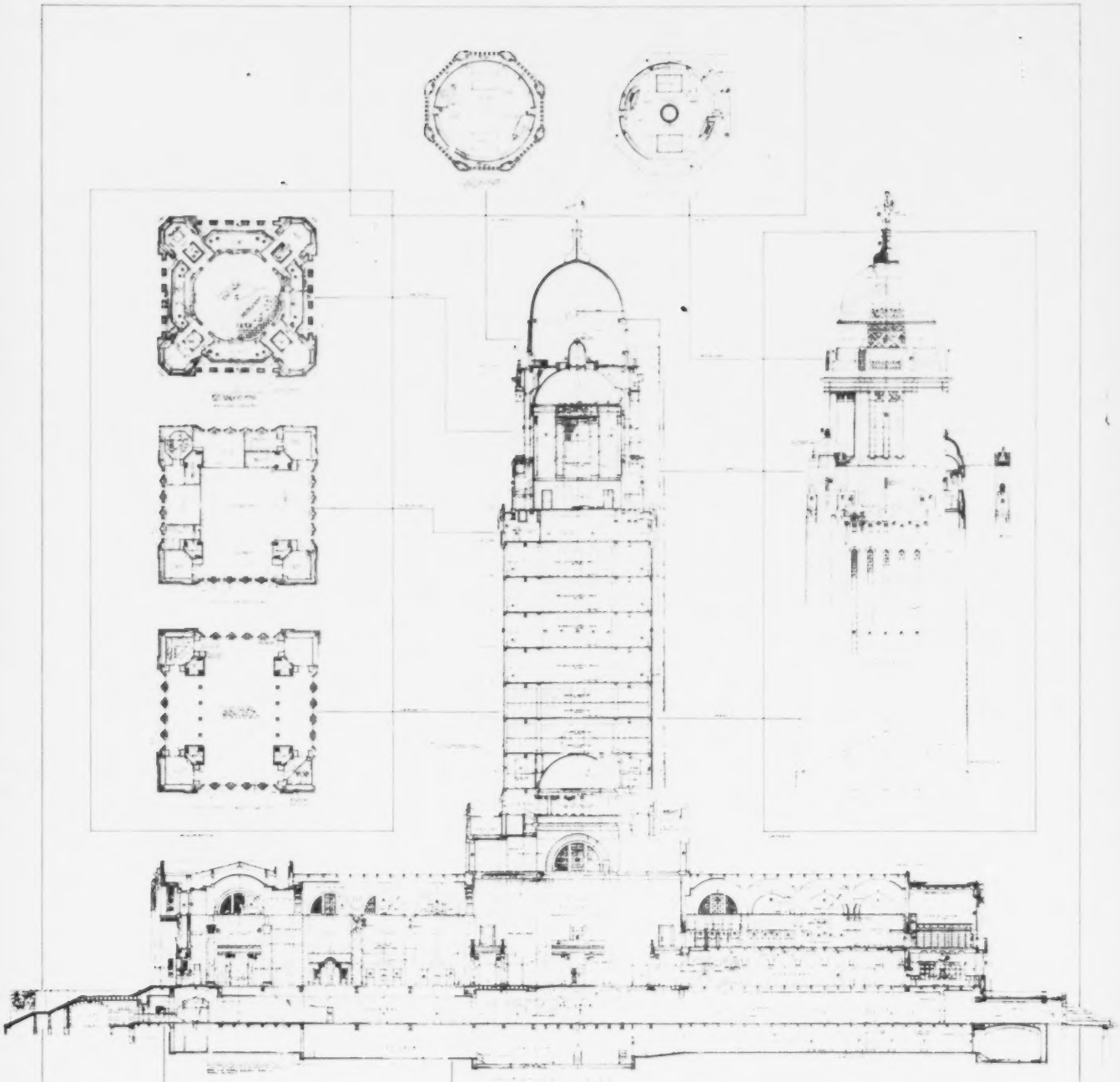

NEBRASKA STATE CAPITOL
LINCOLN NEBRASKA

NEBRASKA DEPARTMENT OF REVENUE

·1980 ANNUAL REPORT·

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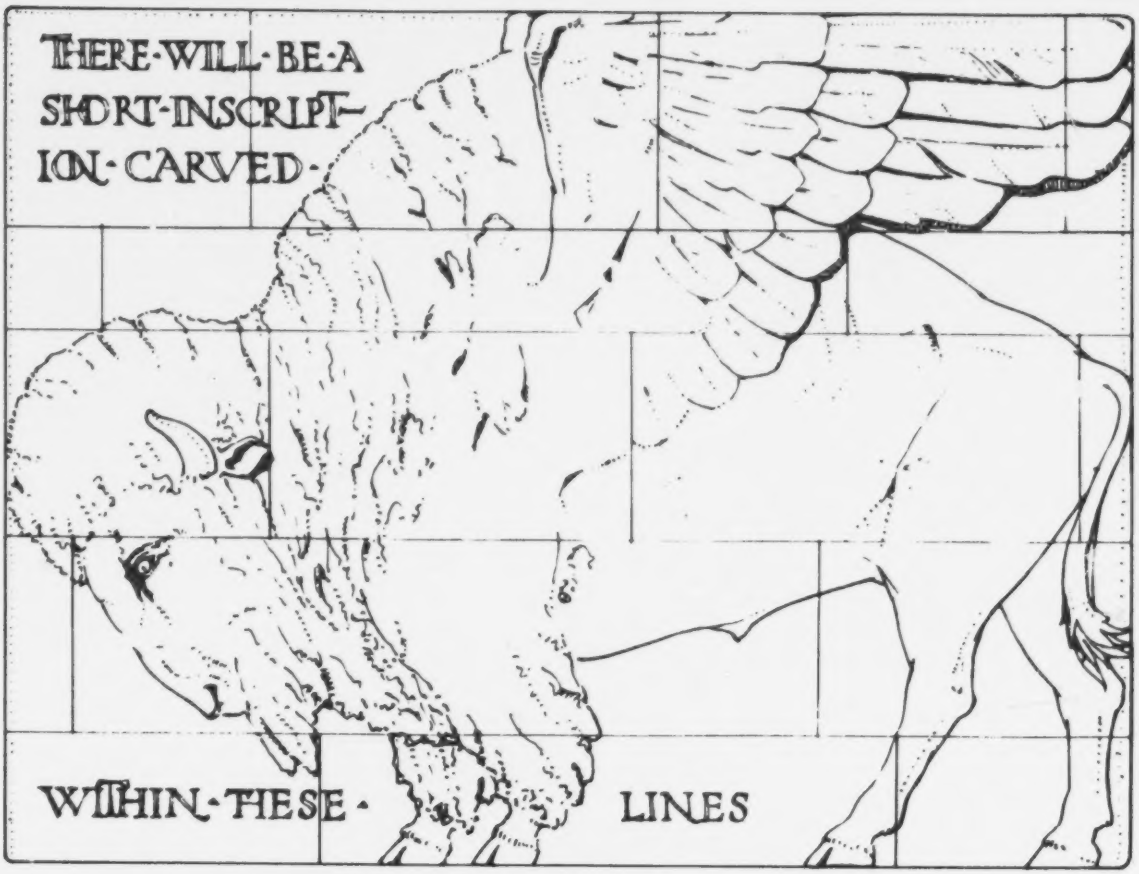

NEBRASKA DEPARTMENT OF REVENUE

·1980 ANNUAL REPORT·

4-545-80

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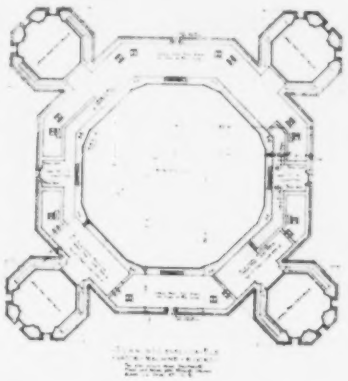
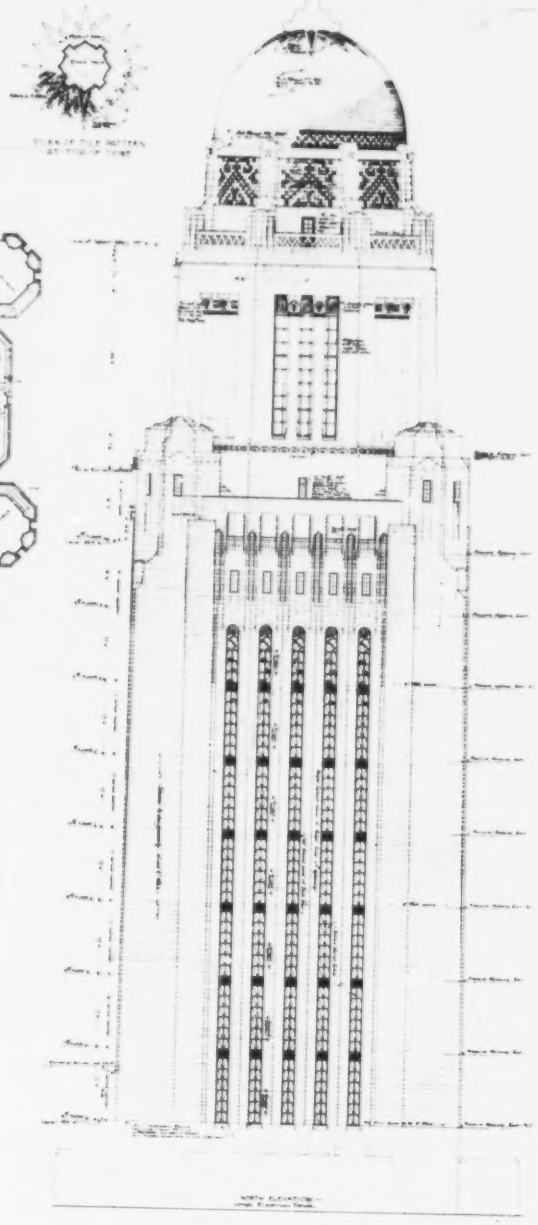
GENERAL INFORMATION

In 1980, 90.2 percent of all the revenues collected by the state were collected by the Nebraska Department of Revenue. Of these revenues the tax collections were $780.4 million, an increase of $47.4 million or 6.5 percent over 1979. The receipts from permits, fees, and licenses collected by the Nebraska Department of Revenue increased from 1979 by $.9 million to $8.6 million, an increase of 11.7 percent.



More than three-quarters of the Department's tax collections in 1980 were from sales and income taxes. The individual income tax collections increased $4.7 million to $245.3 million in 1980, an increase of 4.7 percent from 1979. Corporation franchise or income tax collections were $61.3 million in 1980, up $11.9 million (24.1 percent) from the previous year. State sales and use tax collections for 1980 amounted to $278.5 million, including $26.7 million for sales tax on motor vehicles, an increase of $15 million or 5.7 percent above 1979.



Organization

The Nebraska Department of Revenue implements the tax statutes in Nebraska and directly administers all major state tax revenues, with indirect authority over all other state revenues. The organization of the Department is such that separate divisions perform all similar operations, regardless of tax type.

There are nine functional divisions of the Nebraska Department of Revenue which work in concert toward the goal of efficient and economical administration of the Nebraska revenue laws.

Administration

Administration includes the State Tax Commissioner, Deputy Tax Commissioner, administrative staff, Controller, and Personnel Officer. The administrative staff provides support necessary for carrying out the duties of the State Tax Commissioner and Deputy Tax Commissioner.

The Controller is the chief accounting officer for the organization and is also responsible for preparation of the department's budget, the cashiering function, and the maintenance of internal control.

The Personnel Officer is responsible for the development and management of the Department's policies and procedures involving employment practices, employee benefits, wage and salary administration, agency staffing, personal services budgeting, employee payroll services, and management training.

Audit

The Audit Division initiates, implements, and controls all income, sales and use, motor fuels, excise, and property tax audits. Audit cases include not only Nebraska corporations and individuals, but corporations domiciled in other states. Selected taxpayers are audited for all programs in which a tax liability may exist.

Coordinating the exchange of audit information with the Internal Revenue Service, the Multistate Tax Commission, and the revenue departments of other states is also a responsibility of this division.

Field Services

The Field Services Division provides taxpayer assistance and tax collection services. It coordinates communication between taxpayers and the Nebraska Department of Revenue through regional offices located in six cities in Nebraska.

The Field Services Division assists and advises taxpayers, providing them with a better understanding of their rights and responsibilities under the state's tax laws, as well as providing assistance in preparing returns for all tax programs. Field Services Division implements corrective measures when there are failures or irregularities in registration and reporting.

Collection operations employ methods necessary to obtain payment of all delinquent taxes regardless of the program.

Six informationally integrated regional offices are located throughout the state to afford the Nebraska taxpayer with convenient access to the Department and necessary forms, information, and assistance.

Legal

The Nebraska Department of Revenue is represented at formal tax hearings by the Legal Division. The division represents the Department on appeals to the State Board of Equalization and Assessment and provides assistance to the Nebraska Attorney General in litigation involving revenue issues. This division provides legal advice to other divisions in the preparation and revision of regulations, revenue rulings, contracts, forms, and departmental releases. The Legal Division in conjunction with the Tax Policy Division drafts Department legislative proposals and represents the Department at legislative hearings.

Property Tax

It is the responsibility of the Property Tax Division to supervise and assist in county administration of property taxes for local government. This division is responsible for drafting revenue rulings, regulations, and legislation for administration of the local property tax.

The Property Tax Division also annually revises the Land Valuation and Cost Construction Manuals for state-wide use in appraisal of all property. Appraisal schools are conducted for county assessors, their staff, and the divisional staff. When requested, technical information for county assessors, assistance to county boards, supervision of county appraisals, and mass appraisals are also supplied.

This division has direct responsibility for central valuation and assessment functions with regard to motor vehicles, airlines, and railroads.

Research

The Research Division collects and compiles statistical and bibliographical material for reports and statistical publications on Nebraska's revenue and maintains the statistical library. This division also analyzes the fiscal impact of legislative tax proposals.

The Research Division prepares state revenue estimates and cash flow projections used by the State Board of Equalization and Assessment in setting income and sales tax rates.

Revenue Operations

The Revenue Operations Division performs processing functions for all tax programs administered by the Department. This division is comprised of the following five sections: Initial Operations, Clear-

ance, Teleprocessing, Post Processing, and Correspondence. All five million documents received annually must flow through the established processing cycle until they are permanently stored.

Tax Policy

The Tax Policy Division implements new revenue laws and monitors the resulting output to insure efficient integration with the existing administrative system.

This division is responsible for coordinating all necessary forms, instructions, regulations and revenue rulings, as well as all informal conferences resulting from audit assessments. The division also serves as the liaison between the federal and local governments in revenue sharing functions.

Special Services

The Special Services Division provides office services and forms management for the entire Department. The services include purchasing and supply, transportation, word processing, office equipment inventory, and maintenance of the Department's office machines and other equipment.

Coordination of design and production of all departmental forms is a major function of this division. Special Services Division is also responsible for Department security.

Systems

The Systems Division is responsible for the design, coordination, and scheduling of all data processing operations within the Nebraska Department of Revenue and serves as the liaison between the Department and the Department of Administrative Services, Central Data Processing Division. The Systems Division programs and develops effective systems in accordance with statutory requirements and Departmental policy. Constant awareness for possible implementation of technological advances, both in computer software and hardware, is a vital function of this division.

Statistical Data

The major state revenue sources are described in Table 1. This description includes the basis and rate of the tax, due dates of reports and payment, administration of the tax and the distribution of the tax collections.

Table 2 is a graphic representation of the per capita and total personal income in Nebraska for selected years from 1940 through 1980. Personal income is measured before the deduction of personal income or other personal taxes. Per capita personal income is total personal income divided by total population.

In Table 3, Nebraska's 1980 per capita tax revenue is compared with that of other states.

A comparison of the 1979 and 1978 total personal income by county is given in Table 4. Each county's per capita income and its rank in the state is also shown.

The various aid programs funded by the Legislature from state revenue sources during fiscal year 1979-1980 for the benefit of local political subdivision are listed in Table 5.

Table 6 is a chronology of the state sales and income tax rates for Nebraska.

Table 1

State Revenue Sources

Source	Basis – Rate	Due Date	Administered by	Distribution
Sales/Use Tax	Effective January 1, 1978, 3% of gross retail sales. The tax rate is set each year by the State Board of Equalization and Assessment on or before November 15. (Local Option of ½% or 1%.) (Omaha Option of 1½%.)	Reports and payments due the last day of the month for each preceding monthly, quarterly, or annual reporting period.	Nebraska Department of Revenue	General Fund. Sales/use tax on motor vehicles, trailers and semitrailers, Highway Allocation Fund.
Income Tax	Individuals – for 1981, 15% of adjusted federal income tax. The tax rate is set each year by the State Board of Equalization and Assessment on or before November 15. Corporation – for 1981, 3.75% of first $25,000 of federal taxable income allocated to Nebraska and 4.125% of income over $25,000. Corporations doing intrastate business pay a franchise tax measured by net income; others pay a direct income tax.	Returns and payments due on the federal return and payment dates. Withholding required.	Nebraska Department of Revenue	General Fund
Motor Fuels	Effective October 1, 1980, 11½ cents per gallon on motor and special fuels imported, manufactured, sold, and used. 6½ cents per gallon on motor fuels containing grain alcohol and no lead. Variable excise tax, 2% of statewide average cost.	Interstate motor carrier reports and payments due the last day of each month for the preceding month. All other returns and payments due the 20th of each month for preceding month.	Nebraska Department of Revenue	One cent portion of all Motor Fuels to City and County Road Fund. Variable excise tax portion to Highway Cash Fund. HighwayTrust Fund – remainder.
Aviation Fuels Tax	Five cents per gallon; 2½ cents per gallon refundable to all users, five cents per gallon refundable for fuels used by licensed air schools.	Returns and payments 20th of each month for preceding month.	Nebraska Department of Revenue	General Fund – 1% of the tax collection Department of Aeronautics Cash Fund – remainder.
Alcoholic Beverages Tax	Licenses – $5 to $1,000 based on classification of business and amount sold. Excise – Effective September 1, 1979, beer, 12 cents per gallon, wines containing 14% or less alcohol, 55 cents per gallon; wine and other dilute alcoholic beverages containing more than 14% alcohol, $1.10 per gallon; alcohol and spirits, $2.50 per gallon.	Reports and payments 25th of each month for preceding month.	State Liquor Commission	General Fund. Licenses – School Fund of the county or city where license fee is paid.
Oil and Gas Severance Tax	Two percent of the value of oil and natural gas at time of severance.	Reports and payments last day of each month for preceding month.	Nebraska Department of Revenue	Severance Tax Administration Fund – $15,600 per year. Permanent School Fund – remainder.

Source	Basis – Rate	Due Date	Administered by	Distribution
Cigarette Tax	Thirteen cents per package of cigarettes containing not more than 20 cigarettes; over 20 cigarettes per package 13 cents for each 20 cigarettes or fraction thereof in excess of 20 cigarettes.	Reports – tenth of each month for each preceding month. Payment – by purchase of stamps for affixation prior to sale or delivery.	Nebraska Department of Revenue	General Fund – proceeds of 8 cents of such tax. Nebraska Outdoor Recreation Development Cash Fund – 1 cent of tax. State of Nebraska Capital Construction Fund – remainder.
Motor Vehicle Registration Fees	Motor Vehicle – Private automobiles $15. Buses – license based on truck fees. Commercial trucks – $18 to $810 plus 20% of applicable fees if gross weight is over 36 tons and truck is operated on roads other than interstates. Agricultural trucks – $18 or $22. Commercial trailers – $1.00; others $1.00 per 1,000 pounds gross weight. Buses – carrying ten passengers or less, $6.00 plus $4.00 per seat. Motorcycles – $3.00. Motor Carriers – $50 flat rate for transportation of passengers or property for hire in intrastate commerce, plus not more than $15 for each vehicle. Self-propelled mobile homes – $15 to $40.	Motor Vehicle – Annual payment with due date depending on when vehicle was purchased. Motor Carrier – Payment January 1.	County Treasurers, then remitted to Department of Motor Vehicles.	Highway Trust Fund. $1.00 per registration retained by County.
Motor Vehicle Registration Issuance Fee	In addition to the registration fee there is a $1.50 charge per registration.	Motor Vehicles – Annual payment with due date depending on when purchased. Motor Carrier – Payment January 1.	County Treasurers, then remitted to Department of Motor Vehicles.	$1.00 per registration retained by county. Highway Trust Fund – remainder.
Pari-mutuel Wagering Tax	Five percent of gross sum wagered in excess of $1,000,000.	Payment – Within ten days after close of each race meeting.	State Racing Commission, verified by Nebraska Department of Revenue.	Nebraska State Fairgrounds Building Fund – tax from races conducted by Nebraska State Board of Agriculture. General Fund – remainder.
Documentary Stamp Tax	Fifty-five cents per $500 of value or fraction thereof.	Payment – affixation of stamps prior to recording.	Nebraska Department of Revenue; collected by County Register of Deeds, then remitted to State Treasurer.	General Fund. Five percent retained by County.

Continued – Table 1

Source	Basis – Rate	Due Date	Administered by	Distribution
Corporate Organization and Qualification Fees	Domestic – $20 for $10,000 or less of authorized capital stock; $35 for more than $10,000 and not more than $25,000; $50 for more than $25,000 and not more than $50,000; $75 for more than $50,000 and not more than $75,000; $100 plus $1.00 per $1,000 in excess of $100,000. Increases in capital stock, $5.00 plus $1.00 for each $1,000 of increase. Foreign – certificate of authority – $75 plus recording fee. In lieu of procuring a certificate of authority, foreign corporations may file for domestication in which case the fees are the same as those charged domestic corporations above.	Domestic – at times of incorporation or increase of capital stock. Foreign – at time of qualification, domestication, or increase of capital stock.	Secretary of State	General Fund
Corporation Occupation Tax	Graduated from $10 for $10,000 or less, based on domestic paid up capital stock and foreign capital employed in Nebraska, to $8,250 for over $100,000,000. Foreign corporations pay double; maximum $9,000.	Reports and payments – August 1.	Secretary of State	General Fund
Insurance Premium Tax	Domestic – (except fraternal beneficiary association), 6/10 of 1%. Foreign – (except fraternal beneficiary association), 2%.	Payment – March 1.	Department of Insurance	Fifty percent State General Fund. Five percent to County General Fund. This percent to County School Districts. Fifteen percent to cities and villages.
Fire Marshal Tax	Gross premiums and assessments received for fire insurance less reinsurance and return premiums on all direct business received in the state are subject to taxation. Foreign and alien insurance companies pay ½ of 1%; domestic mutual companies and assessment associations pay ¼ of 1%.	Payment – March 1.	Department of Insurance	General Fund
Estate Tax	Estate – Amount by which available federal credit based on net estate as defined by federal law, of resident decedents or nonresident decedents owning real property in Nebraska, exceeds inheritance taxes payable to all states including Nebraska.	Returns – when required by federal law; Payment – within 12 months after death.	Nebraska Department of Revenue	General Fund

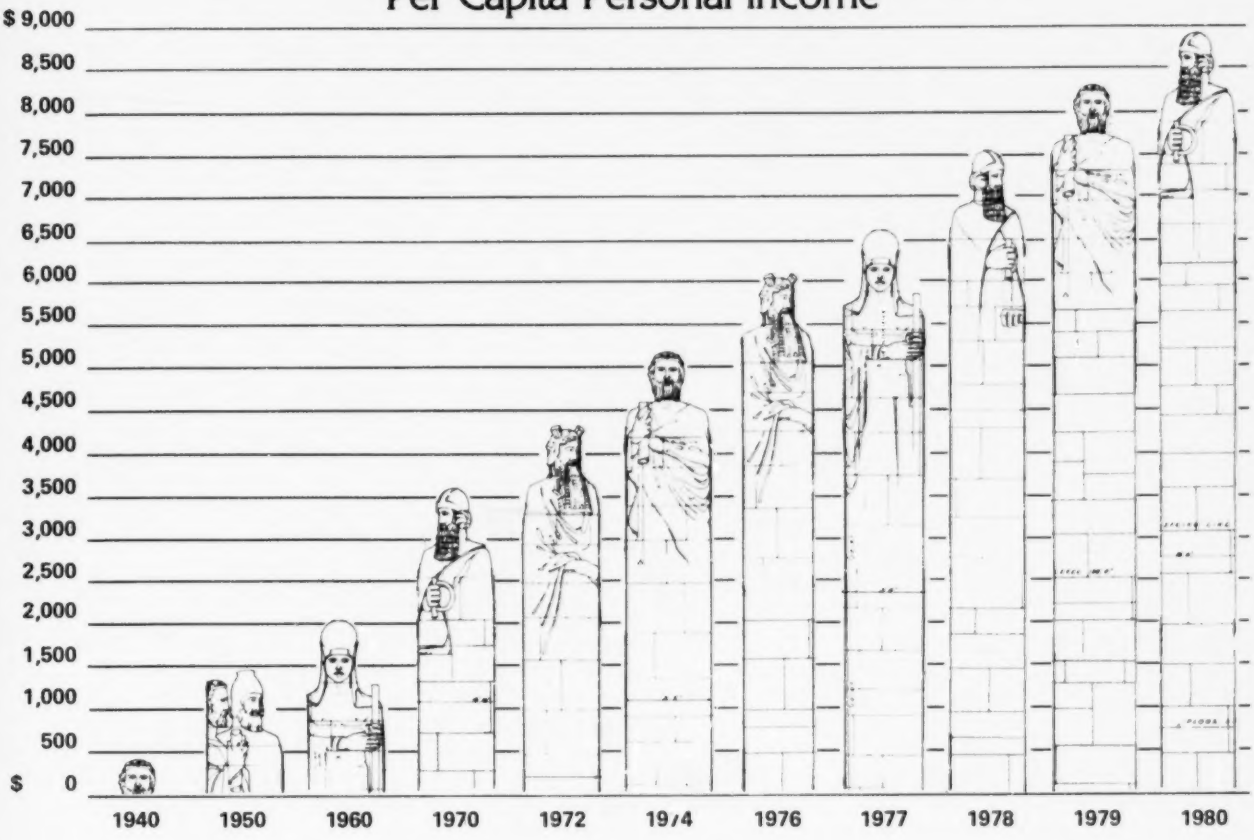
Source	Basis – Rate	Due Date	Administered by	Distribution
Mechanical Amusement Devices Tax	Operator's license – yearly rate of $100 or $10 per machine, if less than five machines. Occupation tax – effective July 1, 1977, $15 per machine operated during the taxable year.	Payment – July 1.	Nebraska Department of Revenue	General Fund
Litter Fee	Effective October 1, 1979, 0.015% of gross proceeds of sales of specified products.	Payment – October 1.	Nebraska Department of Revenue	Nebraska Litter Reduction and Recycling Fund.
Lodging Tax	Effective July 19, 1980, 1% of consideration charged for occupancy of hotel/motel space. County option of up to 2%.	Reports and payments due the last day of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	State Visitors' Promotion Cash Fund; County option returned to county.

Miscellaneous State Taxes and Other Revenues

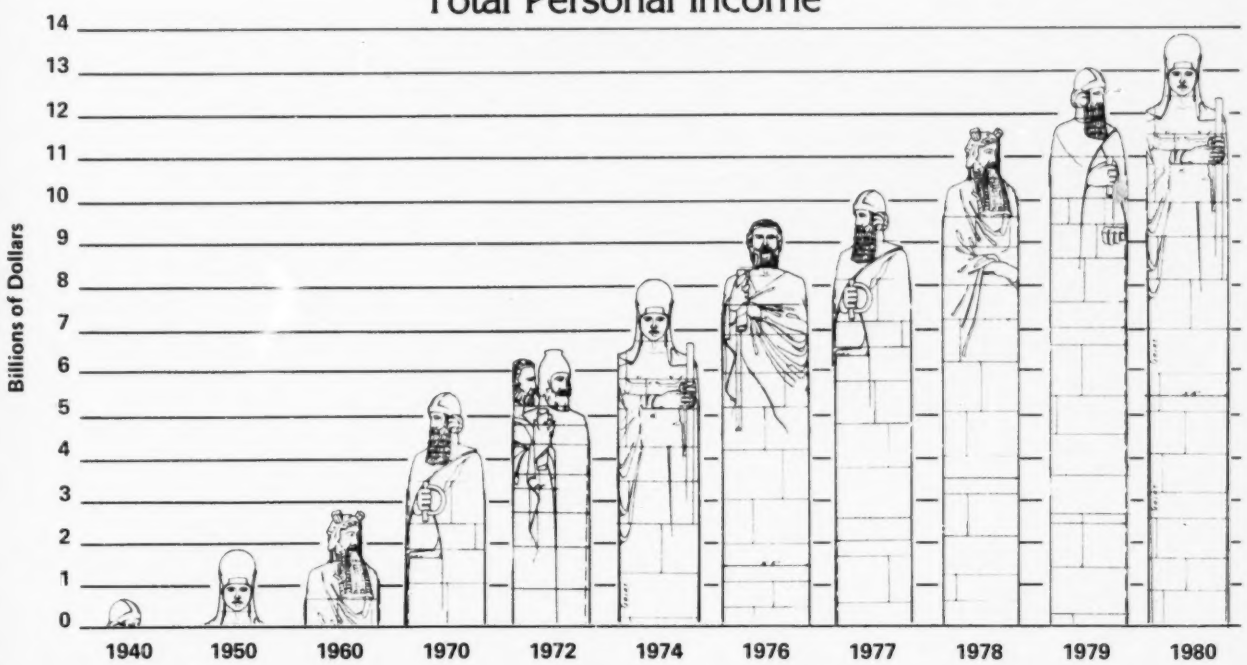
In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various business and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition to taxes, the state receives several million dollars annually from hundreds of nontax revenues. Included among these nontax revenue sources are various license, permit, and inspection fees, income from state lands, buildings, and equipment, and some private sources. An important source of money to the state is interest on the investment of state funds.

Table 2

Personal Income in Nebraska
Per Capita Personal Income



Total Personal Income



1980 State Tax Revenue Per Capita

Table 3

($) = $100.00

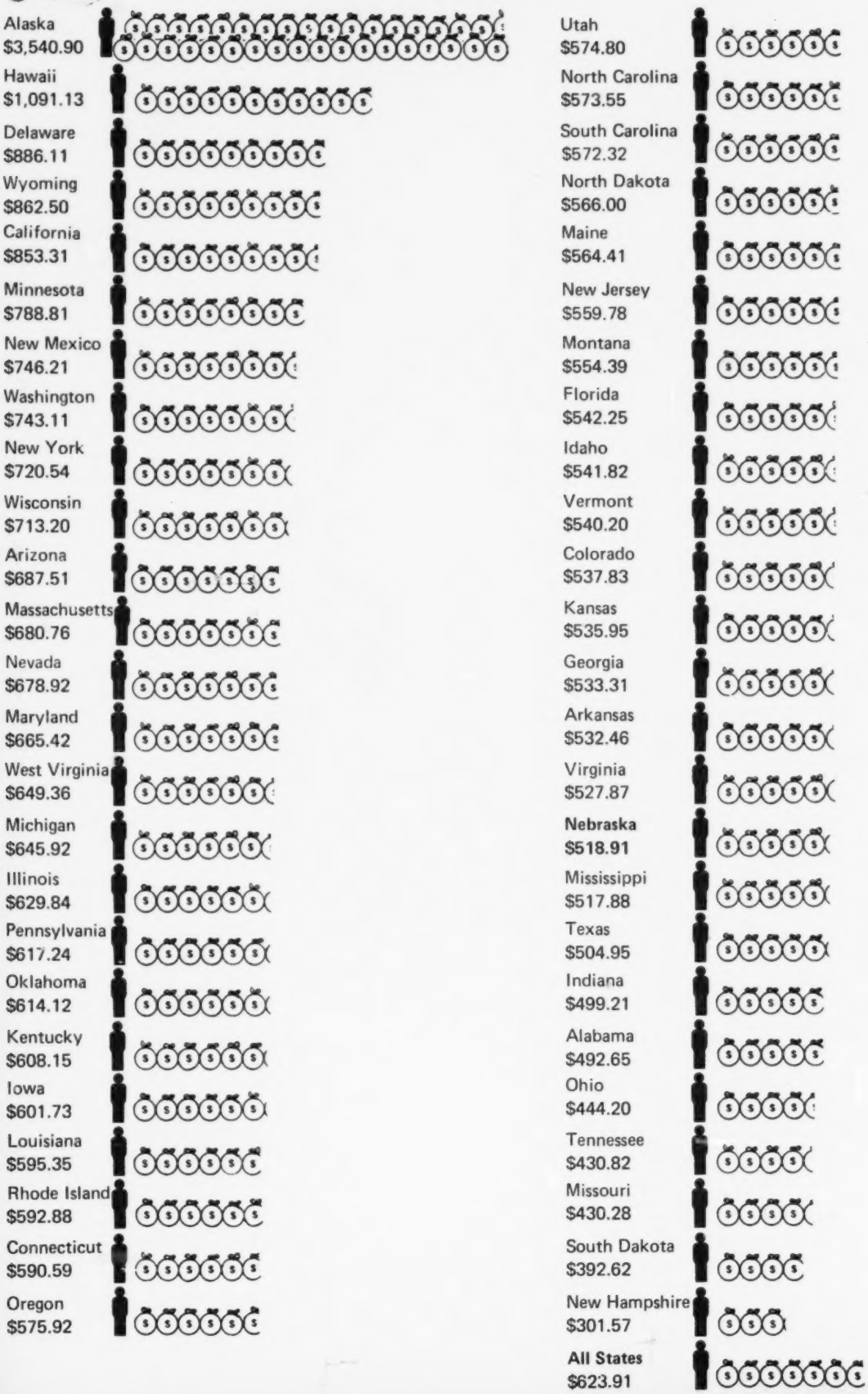


Table 4

Comparisons of 1979 and 1978 Total Personal and 1979 Per Capita Income by County

Counties	1979 Total Pers. Income (In Millions)	1978 Total Pers. Income (In Millions)	Percent Change	Per Capita Personal Income	
				Amount	Rank in State
Adams	$ 261	$ 232	12.5%	$8,708	17
Antelope	73	63	15.9	8,148	29
Arthur	5	4	25.0	8,550	21
Banner	5	8	(37.5)	5,651	89
Blaine	5	4	25.0	6,201	87
Boone	63	54	16.7	8,611	19
Box Butte	92	83	10.8	7,017	71
Boyd	24	21	14.3	7,088	69
Brown	32	29	10.3	7,367	59
Buffalo	259	229	13.1	7,365	51
Burt	73	60	21.7	8,648	18
Butler	70	59	18.6	7,753	41
Cass	166	152	9.2	8,110	30
Cedar	80	69	15.9	6,987	74
Chase	43	38	13.2	8,914	12
Cherry	58	46	26.1	8,857	14
Cheyenne	79	79	0.0	7,533	52
Clay	68	64	6.3	8,804	15
Colfax	75	65	15.4	7,752	42
Cuming	89	76	17.1	7,385	57
Custer	100	85	17.7	7,388	56
Dakota	120	109	10.1	7,138	68
Dawes	63	56	12.5	6,893	76
Dawson	172	152	13.2	7,711	43
Deuel	23	22	4.6	9,522	4
Dixon	51	45	13.3	7,193	65
Dodge	316	280	12.9	8,858	13
Douglas	3,750	3,368	11.3	9,098	8
Dundy	27	22	22.7	9,755	1
Fillmore	74	69	7.2	9,093	9
Franklin	35	31	12.9	7,642	48
Frontier	27	23	17.4	6,821	78
Furnas	47	40	17.5	7,235	63
Gage	200	175	14.3	8,593	20
Garden	21	21	0.0	7,673	47
Garfield	17	15	13.3	6,695	80
Gosper	17	15	13.3	6,482	85
Grant	8	6	33.3	8,961	11
Greeley	26	23	13.0	7,010	72
Hall	382	339	12.7	8,169	28
Hamilton	72	62	16.1	7,976	36
Harlan	33	30	10.0	7,402	55
Hayes	6	6	0.0	3,668	92
Hitchcock	29	27	7.4	6,841	77
Holt	94	81	16.0	7,201	64
Hooker	7	6	16.7	7,568	50
Howard	49	44	11.4	7,080	70
Jefferson	76	66	15.2	7,480	53
Johnson	39	35	11.4	7,174	67
Kearney	63	60	5.0	9,180	7
Keith	80	72	11.1	7,848	38
Keya Paha	7	6	16.7	5,332	90
Kimball	44	47	(6.4)	9,209	6
Knox	75	67	11.9	6,808	79
Lancaster	1,692	1,521	11.2	9,072	10
Lincoln	302	275	9.8	8,064	34
Logan	7	6	16.7	6,917	75
Loup	3	3	0.0	3,626	93
Madison	289	241	20.0	9,536	3
McPherson	5	3	66.7	8,233	24
Merrick	56	51	9.8	6,594	82
Morrill	40	33	21.2	6,573	84
Nance	31	27	14.8	6,665	81
Nemaha	63	59	6.8	7,834	40
Nuckolls	49	42	16.7	7,300	61
Otoe	124	116	6.9	8,207	26
Pawnee	32	30	6.7	7,895	37
Perkins	35	36	(2.8)	9,660	2
Phelps	82	74	10.8	8,202	27
Pierce	67	57	17.5	7,840	39
Platte	270	240	12.5	9,413	5
Polk	51	43	18.6	8,211	25
Red Willow	103	93	10.7	8,104	31
Richardson	84	72	16.7	7,651	45
Rock	15	19	(21.1)	6,030	88
Saline	114	98	16.3	8,747	16
Sarpy	551	488	12.9	6,251	86
Saunders	146	125	16.8	8,264	23
Scotts Bluff	291	268	8.6	7,689	46
Seward	107	91	17.6	6,995	73
Sheridan	55	48	14.6	7,619	49
Sherman	32	27	18.5	7,307	60
Sioux	10	7	42.9	4,743	91
Stanton	49	40	22.5	7,706	44
Thayer	60	54	11.1	8,076	33
Thomas	8	6	33.3	6,590	83
Thurston	50	42	19.1	7,165	66
Valley	43	39	10.2	8,020	35
Washington	126	111	13.5	8,082	32
Wayne	71	59	20.3	7,452	54
Webster	36	30	20.0	7,380	58
Wheeler	8	6	33.3	7,253	62
York	121	108	12.0	8,300	22
Nebraska	**$13,050**	**$11,630**	**12.2%**	**$8,291**	—

Source: *Survey of Current Business*
U.S. Department of Commerce
Bureau of Economic Analysis

Note -- Detail may not add to total due to rounding.

State Funds Distributed to Local Government Subdivisions

Table 5

Categories of State Aid	Fiscal Year 1979–80
Homestead Exemptions	$ 25,656,296
Personal Property Exemptions	62,200,000
Insurance Premium	10,184,981
Highway Use Gas Tax	72,882,068
Government Subdivision Fund	12,600,000
County Administration and Services–Department of Welfare	5,423,851
Secondary Waste Treatment	2,934,337
Land and Water Conservation Fund	798,145
Airports (Aviation Fuel Taxes)	758,655
Drainage and Flood Control	1,840,414
School Aid	55,000,000
State Temporary School Fund	15,014,150
Special Education Aid	23,730,470
Driver Education Program	856,417
State Aid to Technical Community Colleges	16,497,569
Miscellaneous Aid	69,826
Total Tax Dollars Distributed	**$306,447,179**

Table 6 Chronology of Nebraska Income Tax Rates and Sales Tax Rates

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Franchise or Income Tax Rate[1]	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2½%	–0–
January 1, 1968	10%	2%	10%	2½%	$ 7.00
June 25, 1968[2]	10%	2%	10%	2½%	7.00
January 1, 1969[2]	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2½%	7.00
January 1, 1971	10%	2%	10%	2½%	7.00
January 1, 1972	15%	3%	10%	2½%	10.00
January 15, 1972	15%	3%	15%	2½%	10.00
January 1, 1973[3]	13%	3.25%	15%	2½%	10.00
July 1, 1973[3]	13%	3.25%	13%	2½%	10.00
January 1, 1974	11%	2.75%	11%	2½%	13.00
January 1, 1975[4]	12%	3% and 3.3%	10%	2½%	16.00
May 5, 1975[4]	12%	3% and 3.3%	11%	2½%	16.00
July 1, 1975[4]	12%	3% and 3.3%	13%	2½%	16.00
January 1, 1976[5]	17%	4.25% and 4.675%	15%	2½%	16.00
September 1, 1976[5]	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977[6]	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977[6]	18%	4.5% and 4.95%	18%	3½%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980[7]	15%	3.75% and 4.125%	17%	3%	28.00

[1]The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968 through December 31, 1972. From January 1, 1973 through December 31, 1974 the corporate tax rate was 25% of the individual rate. Beginning on January 1, 1975 the corporate tax rate is 25% of the individual rate for the first $25,000 of taxable income and 27.5% of the individual rate for the excess over $25,000.

[2]The withholding rate effective June 25, 1968, was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

[3]The 1973 individual income tax rate was changed by the legislature to 13% after initially having been set at 15% by the State Board of Equalization.

[4]The 1975 individual income tax rate was changed by the State Board of Equalization to 12% after initially having been set at 10%.

[5]The 1976 individual income tax rate was changed by the State Board of Equalization to 17% after initially having been set at 15%.

[6]The 1977 individual income tax rate was changed by the State Board of Equalization to 18% after initially having been set at 17%.

[7]The 1980 individual income tax rate was changed by the State Board of Equalization to 15% after initially having been set at 17%.

INCOME TAX

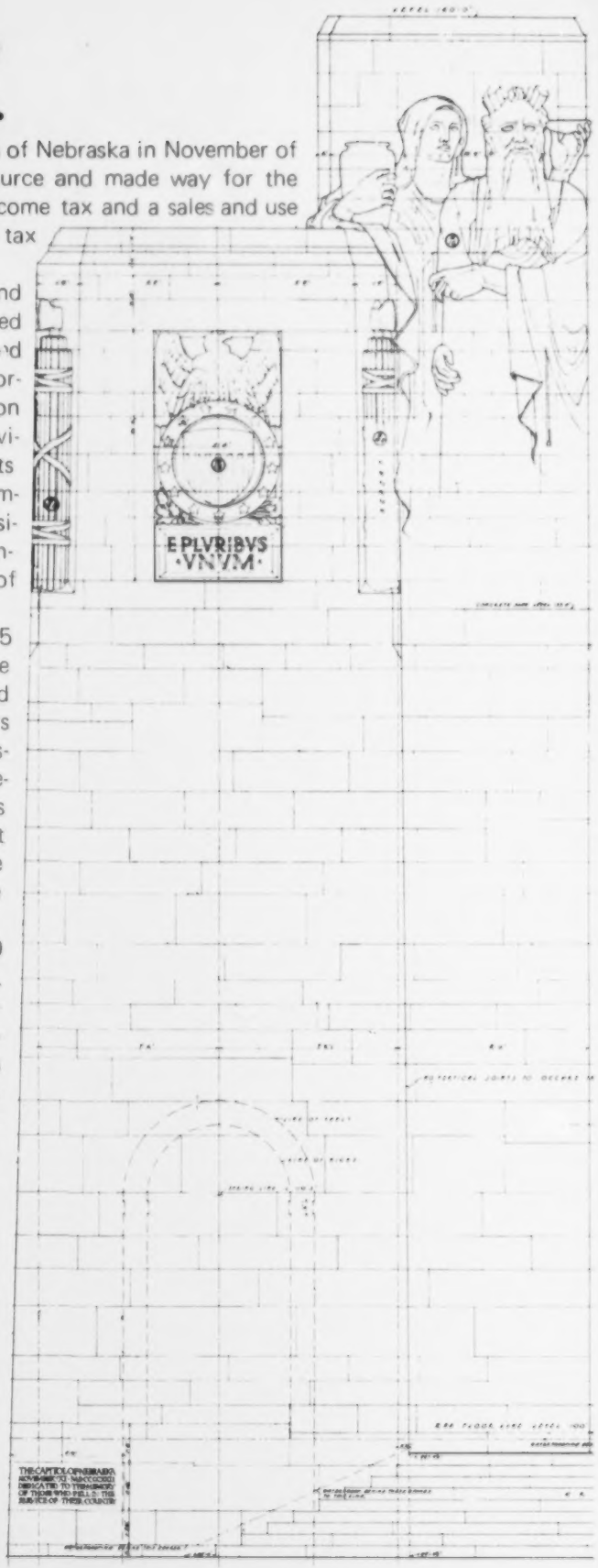
A constitutional amendment approved by the voters of Nebraska in November of 1966 abolished the property tax as a state revenue source and made way for the Nebraska Revenue Act of 1967 which established an income tax and a sales and use tax as the major state revenue sources. The sales and use tax became effective in 1967 and the income tax in 1968.

The state income tax includes individual, fiduciary, and corporate income taxes. The individual income tax is based on the income of individuals in Nebraska. The tax is figured as a percent of the federal income tax liability on that portion of income derived from Nebraska sources. The tax on fiduciaries is figured in the same manner as that on individuals. Fiduciary income is based on the income of trusts and estates. The corporation franchise or income tax is imposed on the income of corporations located or doing business in Nebraska. Unlike the individual and fiduciary income taxes, the corporate tax is figured as a percent of Nebraska income.

The income tax rate is set on or before November 15 of each year for the following calendar year by the State Board of Equalization and Assessment. The State Board of Equalization and Assessment also meets within 15 days after the adjournment of each regular session of the Legislature, within 30 days after the adjournment of each special session of the Legislature, and also within 30 days after receiving a report from the Tax Commissioner that there have been significant changes in the federal income tax laws, to determine whether the tax rates must be changed.

The tax rate for corporations was set by statute at 20 percent of the individual tax rate through tax year 1972. The corporate rate was changed to 25 percent of the individual income tax rate for tax years 1973 and 1974. Beginning with tax year 1975, the corporate tax rate was changed to 25 percent of the individual income tax rate on the first $25,000 of taxable income and at 27.5 percent of such rate on all taxable income in excess of $25,000. A history of the tax rate for individuals and corporations is included on pages 12 and 15.

The State Board of Equalization and Assessment set the individual income tax rate at 10 percent for tax year 1975. On May 5, 1975, the withholding rate was changed to 11 percent to compensate for federal income tax changes. The 1975 individual income tax rate was raised by the State Board of Equalization and Assessment on June 6, 1975, from the original 10 percent to 12 percent. The withholding rate was increased to 13 percent effective July 1, 1975. For tax year 1976, the rate was changed to 17 percent by the State Board of Equalization and Assessment after initially being set at 15 percent. The tax rate for 1977 was raised by the State Board



of Equalization and Assessment from the original 17 percent set for the year. Effective July 1, 1977, the withholding rate was increased from 17 percent to 18 percent. The individual income tax rate for 1978 was 16 percent. For tax year 1979, the rate was set at 18 percent and the withholding tax was suspended for the month of December. The tax rate for 1980 was changed to 15 percent by the State Board of Equalization and Assessment after initially being set at 17 percent.

Tax Credits

The food sales tax credit allows for a credit to each resident of Nebraska who is physically present in the state for more than half of the calendar year, as a refund for the state sales taxes paid on food purchases. It is one feature of the Revenue Act of 1967 which ties the sales and income taxes together. A history of the amount of credit allowed per year is shown on pages 12 and 16.

Refunds on tax on purchases of nonhighway use motor vehicle fuels are processed as refundable Nebraska income tax credits. This provision, called "Tax Credit" gasoline, was formerly known as "Ag Refund" gasoline.

Statistical Data

Table 1 provides tax year 1979 statistical data on Nebraska's individual income tax. For this year, Nebraska's tax was 18 percent of the federal income tax liability. This report presents data which was compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. The federal adjusted gross income listed may not be complete since some taxpayers do not report that information.

The amount listed for federal income tax is the amount which is applicable for Nebraska purposes only. It is also important to note that the amounts shown in the federal income tax column are liabilities before applicable federal credits or surcharges.

The figures shown in the Nebraska income tax column are tax liabilities before applicable tax credits.

Data compiled from Form 1040N's filed by nonresidents and from certain returns which could not be allocated to a specific county is listed after the county totals. These amounts from nonresident and unallocated returns are included in the totals for the state.

The Nebraska tax liability statistics for each county, broken down by federal adjusted gross income classifications, are given in Table 2. Nebraska tax liability is calculated before applicable tax credits. Statistics from the returns that listed no figure for federal adjusted gross income were included in the income classification of $5,000 and under.

In Table 3, maps of Nebraska show the average income tax liability per return and per capita individual income tax liability for each county in 1979.

An analysis by county of the 1979 Nebraska individual income tax liability is given in Table 4.

Table 5 is an analysis of 1979 Nebraska individual income tax liability by levels of federal adjusted gross income. As in Tables 1 and 2, the Nebraska tax liability is calculated before applicable tax credits. The zero income level statistics include the statistics from returns that listed no figure for federal adjusted gross income.

A comparison of calendar year 1980 and calendar year 1979 General Fund individual income tax receipts is given in Table 6. These cash receipts include the receipts from withholding tax, estimated income tax, and final income tax returns, 1040N's.

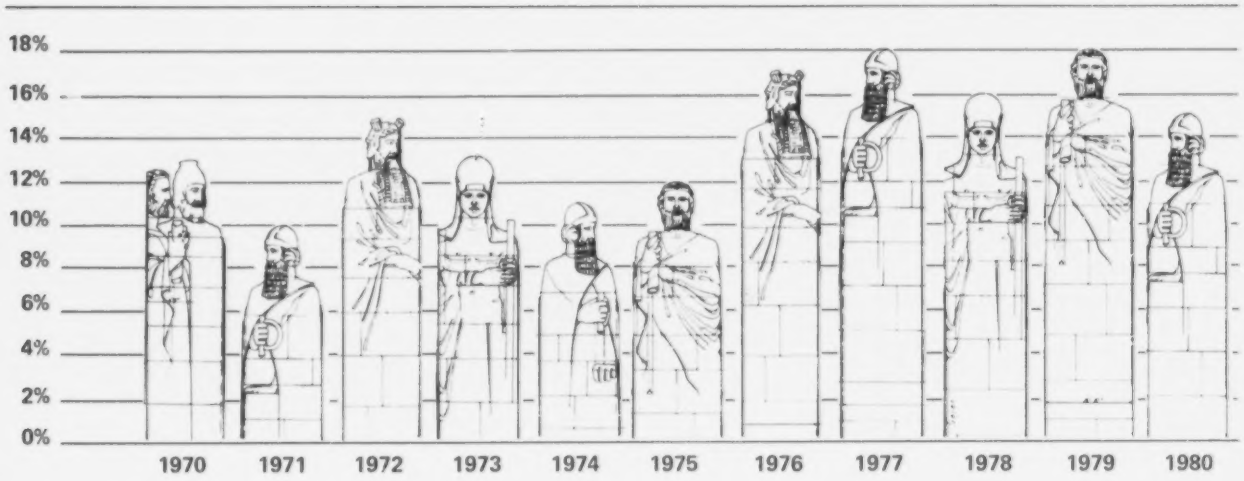
In Table 7, a comparison is made of calendar year 1980 and calendar year 1979 General Fund fiduciary income tax receipts. These receipts are from fiduciary tax returns filed for estates and trusts.

Calendar years 1980 and 1979 withholding tax cash revenues are compared in Table 8. These cash revenue statistics are an accumulation of tax receipts attributable to the month for which the liability was incurred. The economic growth which has occured within the state is illustrated by these statistics.

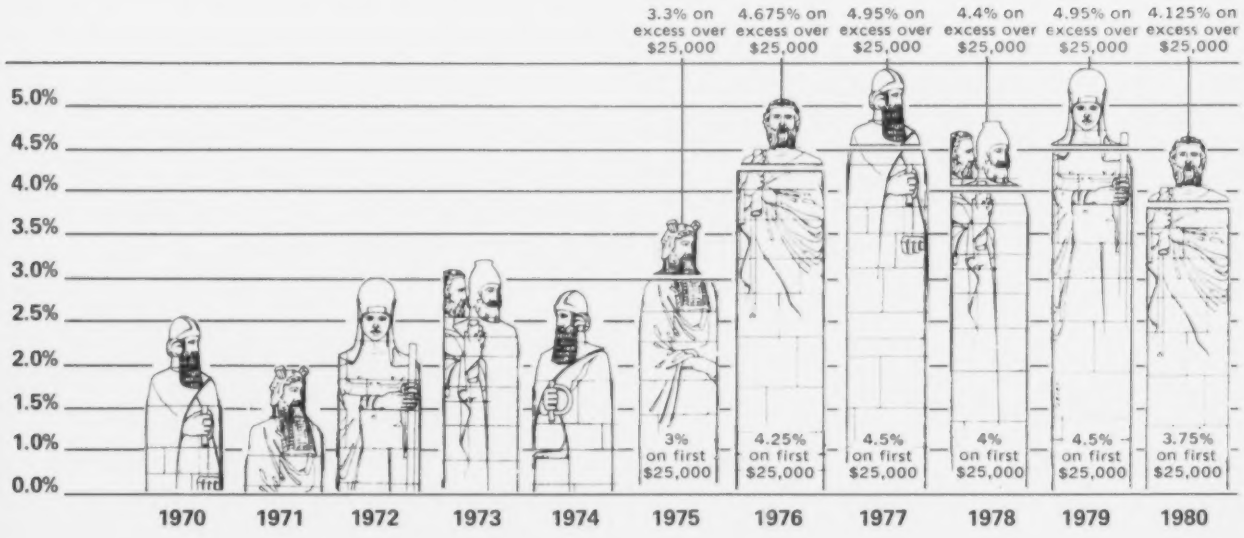
Table 9 includes a comparison of calendar year 1980 and calendar year 1979 General Fund corporate income tax receipts. These cash receipts show the amount of taxes received and deposited during the specific processing period without regard to the tax year for which the liability was incurred.

An analysis of tax year 1979 corporate income tax returns by Nebraska taxable income classification is given in Table 10. Those amounts shown in the Nebraska taxable income column are tax liabilities before applicable tax credits.

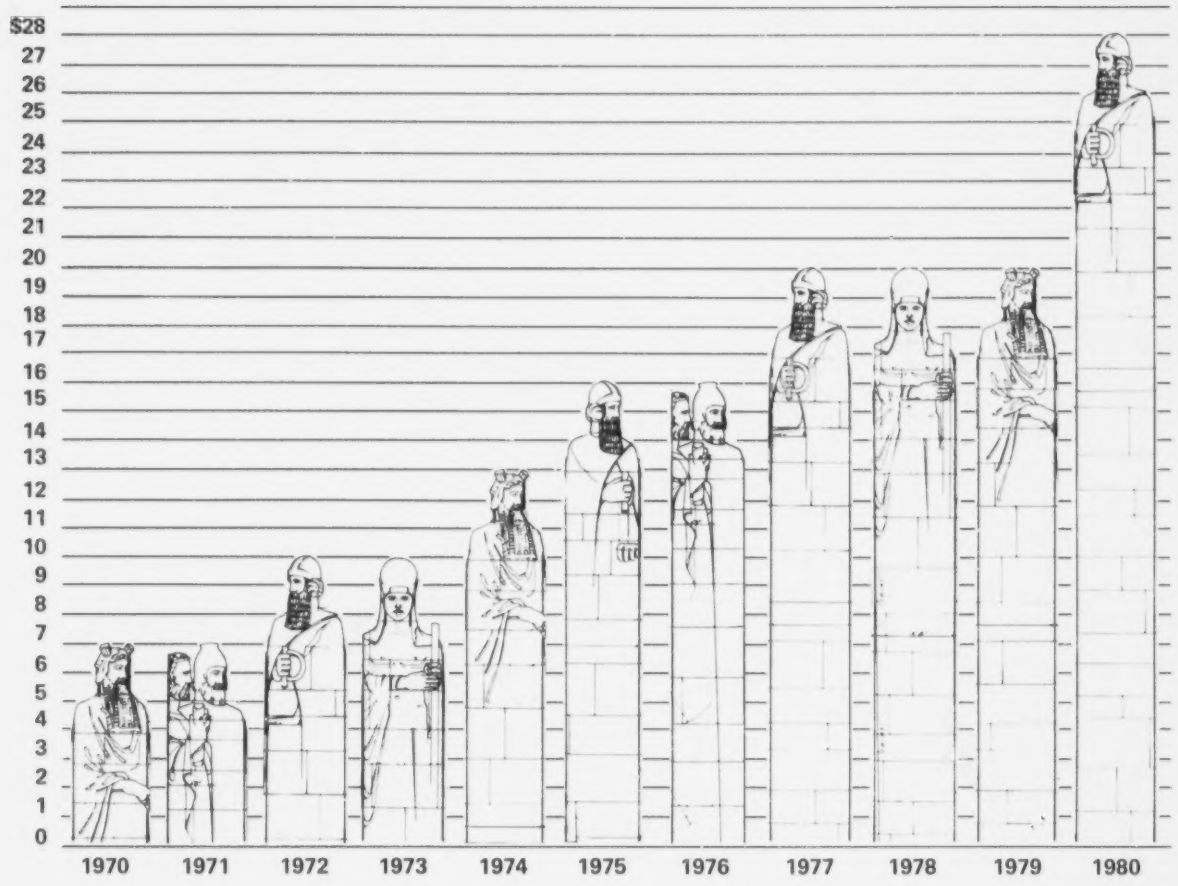
Individual Income Tax Rates



Corporate Income Tax Rates



Food Sales Tax Credit



1979 Individual Income Tax Statistics by County

Table 1

Counties	Taxpayer	Spouse	Children	Other	Total Exemptions Claimed	Calculated Food Tax Credit	Federal Adjusted Gross Income (Less Deficit)	Federal Income Tax	Nebraska Income Tax (Calculated)
Adams	12,494	6,843	8,303	130	27,770	$ 555,120	$ 199,584,327.56	$ 27,328,898.91	$ 4,926,866.18
Antelope	3,207	1,981	2,641	33	7,862	157,220	38,916,779.15	4,646,398.37	837,608.86
Arthur	148	96	98	0	342	6,840	1,840,639.62	218,568.56	39,341.12
Banner	186	146	168	2	502	10,040	3,137,170.86	458,946.38	82,612.04
Blaine	326	219	293	2	840	16,800	4,322,775.95	658,281.76	120,241.19
Boone	3,165	1,861	2,514	30	7,570	151,400	39,091,705.54	4,753,060.25	856,139.19
Box Butte	5,414	3,192	4,137	78	12,821	256,180	98,951,874.04	14,081,592.17	2,537,202.46
Boyd	1,496	888	1,019	9	3,412	68,240	15,162,716.59	1,741,090.56	314,619.92
Brown	1,703	1,033	1,251	23	4,010	80,100	20,636,850.93	2,525,616.21	455,507.85
Buffalo	13,461	7,819	10,136	165	31,581	631,520	208,452,612.68	27,450,057.10	4,949,783.44
Burt	3,763	2,301	2,605	50	8,719	174,240	50,498,125.19	6,425,015.17	1,158,469.38
Butler	3,860	2,260	2,910	32	9,062	181,160	51,103,076.11	6,666,321.56	1,203,975.73
Cass	7,452	4,649	6,128	142	18,371	367,360	114,825,211.59	14,769,933.16	2,666,325.01
Cedar	4,331	2,548	4,104	40	11,023	220,340	50,930,418.19	6,260,379.55	1,128,554.20
Chase	1,901	1,263	1,599	20	4,783	95,660	30,114,501.43	4,220,644.54	759,708.92
Cherry	2,321	1,465	1,819	21	5,626	112,380	37,868,130.20	4,745,679.00	855,747.10
Cheyenne	4,195	2,486	3,102	24	9,807	196,020	65,402,139.09	9,124,979.15	1,644,365.58
Clay	3,649	2,341	2,880	33	8,903	178,060	53,220,987.43	7,415,681.93	1,335,743.76
Colfax	4,507	2,656	3,439	41	10,643	212,860	62,940,338.99	8,179,491.29	1,473,199.36
Cuming	4,193	2,553	3,696	18	10,460	209,200	67,631,222.78	9,741,434.16	1,754,679.74
Custer	5,678	3,456	4,094	51	13,279	265,580	73,419,688.21	9,390,342.75	1,693,372.42
Dakota	6,274	3,768	5,856	135	16,033	320,620	94,778,726.73	11,775,825.78	2,120,541.63
Dawes	3,640	2,042	2,396	36	8,114	162,080	53,206,968.52	6,070,679.33	1,094,216.66
Dawson	8,991	5,723	7,548	121	22,383	447,540	141,170,690.23	18,780,552.41	3,388,932.48
Deuel	1,073	656	722	10	2,461	49,220	15,466,603.52	2,194,334.34	395,310.24
Dixon	2,728	1,673	2,190	22	6,613	132,260	32,527,407.09	3,590,098.67	647,344.57
Dodge	15,127	9,051	11,778	285	36,241	724,560	245,321,188.15	34,020,213.91	6,133,388.52
Douglas	172,957	84,483	137,546	3,692	398,678	7,971,180	2,978,739,123.52	435,058,145.08	78,437,066.31
Dundy	1,105	705	746	5	2,561	51,160	15,106,297.30	2,191,436.15	394,886.40
Fillmore	3,283	1,980	2,302	24	7,589	151,720	50,910,196.56	7,495,436.93	1,350,532.36
Franklin	2,003	1,225	1,302	10	4,540	90,800	25,838,972.36	3,379,655.42	609,076.24
Frontier	1,322	821	963	14	3,120	62,400	18,332,729.30	2,380,941.71	428,566.17
Furnas	3,192	1,969	2,104	21	7,286	145,720	39,164,686.48	4,790,504.57	862,554.18
Gage	10,125	5,920	6,368	124	22,537	450,680	140,172,257.02	17,699,883.89	3,192,966.50
Garden	1,118	720	731	8	2,577	51,540	14,904,744.44	2,093,905.69	376,995.58
Garfield	1,106	692	886	12	2,696	53,920	8,526,978.73	1,513,069.43	272,964.34
Gosper	739	494	518	4	1,755	35,100	12,115,130.68	1,851,776.68	334,159.27
Grant	472	303	405	3	1,183	23,660	7,924,813.48	1,227,613.28	220,968.49
Greeley	1,491	832	1,357	15	3,695	73,900	18,011,984.19	1,922,115.65	347,878.77
Hall	19,318	11,014	15,477	265	46,074	921,380	309,210,576.73	42,383,744.48	7,644,647.31
Hamilton	3,496	2,306	3,014	33	8,849	176,980	63,408,879.45	12,027,473.21	2,166,976.77
Harlan	1,613	983	1,047	20	3,663	73,260	19,925,244.05	2,426,165.33	437,562.13
Hayes	294	189	200	0	683	13,660	3,886,865.14	409,392.41	74,035.12
Hitchcock	1,750	1,162	1,293	22	4,227	84,540	22,762,440.65	2,683,598.70	484,241.67
Holt	5,191	3,115	4,434	47	12,787	255,540	65,626,323.59	8,135,428.07	1,467,574.25
Hooker	463	291	332	8	1,094	21,880	6,374,211.73	939,229.51	169,061.94
Howard	2,547	1,613	2,185	22	6,367	127,340	33,229,560.24	3,982,088.52	718,055.36
Jefferson	4,281	2,523	2,584	40	9,428	188,520	53,207,582.22	6,840,220.08	1,232,746.44
Johnson	2,374	1,418	1,597	23	5,412	108,240	27,160,661.69	3,282,172.99	591,075.34
Kearney	2,615	1,630	2,019	34	6,298	125,960	45,313,454.58	6,854,138.07	1,238,129.89
Keith	3,774	2,370	3,068	47	9,259	185,180	59,033,851.42	7,778,104.70	1,403,605.06
Keya Paha	432	283	348	1	1,064	21,260	4,713,902.62	536,030.27	96,599.48
Kimball	1,879	1,204	1,556	34	4,673	93,360	31,228,793.87	4,834,640.16	870,582.44
Knox	4,784	2,859	3,769	43	11,455	229,060	55,064,332.65	6,340,853.72	1,142,006.85
Lancaster	75,983	39,407	50,607	1,121	167,118	3,341,520	1,287,209,480.21	177,763,842.56	32,068,302.83
Lincoln	14,274	8,693	11,924	252	35,143	702,780	239,574,559.12	32,843,583.68	5,918,429.09
Logan	408	279	363	1	1,051	21,020	5,443,874.65	698,839.49	125,791.85
Loup	225	143	148	2	518	10,360	2,685,437.62	446,865.22	80,433.60
Madison	13,549	7,934	10,498	149	32,130	642,320	210,643,977.47	28,797,622.77	5,189,111.01
McPherson	192	133	138	4	467	9,340	2,419,296.49	276,780.97	49,995.31
Merrick	3,350	2,097	2,871	27	8,345	166,900	46,785,500.81	6,192,552.59	1,116,971.69
Morrill	2,422	1,567	1,881	32	5,902	118,020	30,697,147.21	4,007,340.69	722,518.48
Nance	1,813	1,090	1,428	26	4,357	87,100	24,161,338.29	2,716,329.45	488,954.91
Nemaha	3,264	1,976	2,120	45	7,405	148,100	42,309,174.82	5,478,704.86	986,837.88
Nuckolls	2,737	1,677	1,933	24	6,371	127,360	34,249,747.92	4,038,435.61	727,741.54
Otoe	6,192	3,594	4,353	53	14,192	283,840	88,173,148.97	10,910,327.96	1,967,605.35
Pawnee	1,724	1,020	971	13	3,728	74,560	17,947,414.20	1,992,571.08	358,660.77
Perkins	1,383	921	1,114	4	3,422	68,440	20,783,580.37	2,728,275.58	492,959.36
Phelps	3,902	2,434	2,982	18	9,336	186,720	69,002,200.79	10,415,154.81	1,876,796.82
Pierce	3,117	1,961	2,351	22	7,451	149,020	39,107,031.78	4,788,887.24	863,622.14
Platte	11,581	6,803	9,876	140	28,400	567,960	192,722,392.96	25,673,530.85	4,628,388.24
Polk	2,358	1,446	1,814	20	5,638	112,760	34,394,926.02	4,960,080.79	896,750.37
Red Willow	5,147	3,091	3,800	77	12,115	242,260	77,588,989.34	10,236,336.19	1,852,135.16
Richardson	5,025	2,850	3,207	42	11,124	222,460	60,105,919.93	7,256,437.93	1,307,674.32
Rock	921	598	766	15	2,300	46,000	12,093,418.61	1,563,899.94	281,502.86
Saline	5,781	3,505	3,953	40	13,279	265,580	82,866,156.10	10,963,570.19	1,979,612.82
Sarpy	14,554	7,919	13,579	295	36,347	726,020	276,053,693.17	34,998,193.49	6,309,965.26
Saunders	7,472	4,440	6,141	101	18,154	363,040	106,893,295.61	13,801,449.54	2,490,353.23
Scotts Bluff	14,832	9,116	12,249	242	36,439	728,520	223,749,462.39	29,023,910.34	5,237,492.38
Seward	5,541	3,547	4,362	41	13,491	269,740	84,599,158.27	10,996,359.95	1,983,737.64
Sheridan	2,971	1,828	2,288	38	7,125	142,460	41,555,389.23	5,507,517.23	993,438.82
Sherman	1,671	987	1,350	23	4,031	80,600	16,765,660.03	1,783,734.47	321,523.20
Sioux	350	201	225	2	778	15,560	5,460,138.18	772,638.12	139,072.25
Stanton	1,402	864	1,139	15	3,420	68,400	20,444,247.31	2,323,112.07	419,134.25
Thayer	3,253	2,026	2,261	18	7,558	151,160	46,319,129.71	6,214,865.00	1,119,627.12
Thomas	433	273	338	3	1,047	20,940	6,270,765.38	853,272.37	153,819.20
Thurston	2,716	1,381	2,637	101	6,835	136,700	30,043,091.22	3,973,645.99	716,386.17
Valley	2,343	1,461	1,672	23	5,499	109,980	28,243,288.56	3,398,060.63	614,147.51
Washington	5,500	3,441	4,568	79	13,588	271,700	87,689,026.94	11,529,819.66	2,077,460.83
Wayne	3,066	1,890	2,162	30	7,148	142,880	42,833,969.03	5,634,416.14	1,016,449.43
Webster	2,092	1,261	1,368	10	4,731	94,620	25,280,472.26	3,169,406.92	573,249.20
Wheeler	319	199	281	1	800	16,000	3,400,570.49	366,214.14	65,922.21
York	5,835	3,652	4,491	53	14,031	280,560	102,016,270.27	14,462,493.68	2,607,087.38
Subtotal	**618,705**	**345,778**	**475,786**	**9,326**	**1,449,595**	**28,983,840**	**9,773,299,812.79**	**1,341,850,961.86**	**241,958,974.69**
Nonresident and Unallocated Returns	13,791	6,911	10,840	190	31,737	621,900	1,396,354,669.05	84,607,619.68	15,316,800.34
Total	**632,496**	**352,689**	**486,626**	**9,516**	**1,481,358**	**$29,605,740**	**$11,169,965,481.84**	**$1,426,458,581.54**	**$257,275,775.03**

Table 2

Nebraska Individual Income Tax Liability by County

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Adams County				
Less Than $6,000	4,794	1,094	$ 46,327.50	1.0%
$ 6,000 — 12,000	3,061	2,853	374,796.00	7.6
$12,000 — 18,000	2,186	2,171	607,460.10	12.3
$18,000 — 30,000	2,803	2,798	1,503,678.55	30.5
$30,000 and Over	1,193	1,187	2,394,604.03	48.6
County Totals	**14,037**	**10,103**	**$4,926,866.18**	**100.0%**
Antelope County				
Less Than $6,000	1,463	240	$ 10,135.89	1.2%
$ 6,000 — 12,000	847	742	82,702.86	9.9
$12,000 — 18,000	533	529	133,017.31	15.9
$18,000 — 30,000	459	457	246,359.18	29.4
$30,000 and Over	203	200	365,393.62	43.6
County Totals	**3,505**	**2,168**	**$837,608.86**	**100.0%**
Arthur County				
Less Than $6,000	68	16	$ 496.58	1.2%
$ 6,000 — 12,000	38	35	3,458.00	8.8
$12,000 — 18,000	20	19	4,558.18	11.6
$18,000 — 30,000	19	19	13,371.66	34.0
$30,000 and Over	13	13	17,456.70	44.4
County Totals	**158**	**102**	**$39,341.12**	**100.0%**
Banner County				
Less Than $6,000	61	17	$ 681.58	0.8%
$ 6,000 — 12,000	47	40	3,508.58	4.3
$12,000 — 18,000	31	31	7,598.00	9.2
$18,000 — 30,000	37	37	20,259.54	24.5
$30,000 and Over	27	26	50,564.34	61.2
County Totals	**203**	**151**	**$82,612.04**	**100.0%**
Blaine County				
Less Than $6,000	153	39	$ 4,858.02	4.0%
$ 6,000 — 12,000	96	84	6,906.50	5.7
$12,000 — 18,000	47	47	10,881.75	9.1
$18,000 — 30,000	34	34	16,218.75	13.5
$30,000 and Over	24	24	81,376.17	67.7
County Totals	**354**	**228**	**$120,241.19**	**100.0%**
Boone County				
Less Than $6,000	1,464	252	$ 10,135.55	1.2%
$ 6,000 — 12,000	803	712	84,577.54	9.9
$12,000 — 18,000	554	553	139,971.68	16.4
$18,000 — 30,000	459	459	252,177.89	29.4
$30,000 and Over	215	215	369,276.53	43.1
County Totals	**3,495**	**2,191**	**$856,139.19**	**100.0%**
Box Butte County				
Less Than $6,000	1,830	427	$ 23,681.88	0.9%
$ 6,000 — 12,000	1,039	952	120,481.46	4.8
$12,000 — 18,000	922	912	264,080.74	10.4
$18,000 — 30,000	1,601	1,598	890,687.93	35.1
$30,000 and Over	765	763	1,238,270.45	48.8
County Totals	**6,157**	**4,652**	**$2,537,202.46**	**100.0%**
Boyd County				
Less Than $6,000	777	139	$ 4,923.93	1.6%
$ 6,000 — 12,000	380	316	33,191.47	10.5
$12,000 — 18,000	210	209	52,259.20	16.6
$18,000 — 30,000	172	171	88,615.58	28.2
$30,000 and Over	68	68	135,629.74	43.1
County Totals	**1,607**	**903**	**$314,619.92**	**100.0%**
Brown County				
Less Than $6,000	783	136	$ 5,516.55	1.2%
$ 6,000 — 12,000	432	383	40,809.00	9.0
$12,000 — 18,000	304	303	74,932.59	16.4
$18,000 — 30,000	247	245	129,006.09	28.3
$30,000 and Over	102	101	205,243.62	45.1
County Totals	**1,868**	**1,168**	**$455,507.85**	**100.0%**
Buffalo County				
Less Than $6,000	5,287	1,312	$ 58,590.95	1.2%
$ 6,000 — 12,000	3,341	3,090	389,491.59	7.9
$12,000 — 18,000	2,422	2,396	664,760.88	13.4
$18,000 — 30,000	2,942	2,937	1,550,316.76	31.3
$30,000 and Over	1,160	1,159	2,286,623.26	46.2
County Totals	**15,152**	**10,894**	**$4,949,783.44**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Burt County				
Less Than $6,000	1,573	241	$ 13,140.12	1.1%
$ 6,000 — 12,000	913	831	91,832.21	7.9
$12,000 — 18,000	622	620	170,033.68	14.7
$18,000 — 30,000	630	629	346,821.10	30.0
$30,000 and Over	304	301	536,642.27	46.3
County Totals	**4,042**	**2,622**	**$1,158,469.38**	**100.0%**
Butler County				
Less Than $6,000	1,634	304	$ 12,830.18	1.0%
$ 6,000 — 12,000	938	849	104,256.35	8.7
$12,000 — 18,000	700	692	189,095.84	15.7
$18,000 — 30,000	738	736	396,926.44	33.0
$30,000 and Over	280	279	500,866.92	41.6
County Totals	**4,290**	**2,860**	**$1,203,975.73**	**100.0%**
Cass County				
Less Than $6,000	2,707	579	$ 29,010.65	1.1%
$ 6,000 — 12,000	1,570	1,441	170,893.13	6.4
$12,000 — 18,000	1,399	1,386	374,920.19	14.0
$18,000 — 30,000	1,948	1,943	1,049,466.90	39.4
$30,000 and Over	710	708	1,042,034.14	39.1
County Totals	**8,334**	**6,057**	**$2,666,325.01**	**100.0%**
Cedar County				
Less Than $6,000	1,996	396	$ 25,281.24	2.2%
$ 6,000 — 12,000	1,161	990	116,766.18	10.4
$12,000 — 18,000	705	697	171,873.13	15.2
$18,000 — 30,000	578	577	293,529.17	26.0
$30,000 and Over	280	280	521,104.48	46.2
County Totals	**4,720**	**2,940**	**$1,128,554.20**	**100.0%**
Chase County				
Less Than $6,000	778	147	$ 12,757.73	1.7%
$ 6,000 — 12,000	429	374	40,301.14	5.3
$12,000 — 18,000	352	350	87,025.99	11.5
$18,000 — 30,000	382	380	206,031.66	27.1
$30,000 and Over	209	208	413,592.40	54.4
County Totals	**2,150**	**1,459**	**$759,708.92**	**100.0%**
Cherry County				
Less Than $6,000	985	220	$ 13,486.32	1.6%
$ 6,000 — 12,000	639	552	64,156.58	7.5
$12,000 — 18,000	384	379	96,919.11	11.3
$18,000 — 30,000	357	354	186,951.99	21.9
$30,000 and Over	216	214	494,233.10	57.7
County Totals	**2,581**	**1,719**	**$855,747.10**	**100.0%**
Cheyenne County				
Less Than $6,000	1,629	329	$ 15,448.22	0.9%
$ 6,000 — 12,000	1,010	921	109,932.02	6.7
$12,000 — 18,000	766	756	198,435.45	12.1
$18,000 — 30,000	899	896	487,918.88	29.7
$30,000 and Over	406	404	832,631.01	50.6
County Totals	**4,710**	**3,306**	**$1,644,365.58**	**100.0%**
Clay County				
Less Than $6,000	1,393	301	$ 13,894.20	1.0%
$ 6,000 — 12,000	868	783	95,574.23	7.2
$12,000 — 18,000	686	682	178,177.19	13.3
$18,000 — 30,000	757	755	413,805.78	31.0
$30,000 and Over	326	326	634,319.36	47.5
County Totals	**4,030**	**2,847**	**$1,335,743.76**	**100.0%**
Colfax County				
Less Than $6,000	1,859	391	$ 15,426.36	1.0%
$ 6,000 — 12,000	1,142	1,010	123,603.35	8.4
$12,000 — 18,000	827	821	223,421.69	15.2
$18,000 — 30,000	830	829	450,753.22	30.6
$30,000 and Over	350	348	659,994.74	44.8
County Totals	**5,008**	**3,399**	**$1,473,199.36**	**100.0%**
Cuming County				
Less Than $6,000	1,619	375	$ 21,344.97	1.2%
$ 6,000 — 12,000	1,076	962	116,570.42	6.7
$12,000 — 18,000	739	734	194,468.89	11.1
$18,000 — 30,000	861	860	472,524.35	26.9
$30,000 and Over	402	400	949,771.11	54.1
County Totals	**4,697**	**3,331**	**$1,754,679.74**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Custer County				
Less Than $6,000	2,436	461	$ 17,890.61	1.1%
$ 6,000 – 12,000	1,443	1,300	146,162.94	8.6
$12,000 – 18,000	935	932	237,831.61	14.0
$18,000 – 30,000	936	931	500,532.51	29.6
$30,000 and Over	418	417	790,954.75	46.7
County Totals	**6,168**	**4,041**	**$1,693,372.42**	**100.0%**
Dakota County				
Less Than $6,000	2,320	472	$ 19,125.98	0.9%
$ 6,000 – 12,000	1,368	1,226	145,161.55	6.9
$12,000 – 18,000	1,274	1,260	350,505.90	16.5
$18,000 – 30,000	1,520	1,509	780,833.92	36.8
$30,000 and Over	546	545	824,914.28	38.9
County Totals	**7,028**	**5,012**	**$2,120,541.63**	**100.0%**
Dawes County				
Less Than $6,000	1,619	335	$ 16,838.00	1.5%
$ 6,000 – 12,000	875	803	93,376.67	8.5
$12,000 – 18,000	636	631	170,352.60	15.6
$18,000 – 30,000	735	732	387,100.94	35.4
$30,000 and Over	271	269	426,548.45	39.0
County Totals	**4,136**	**2,770**	**$1,094,216.66**	**100.0%**
Dawson County				
Less Than $6,000	3,187	787	$ 37,619.41	1.1%
$ 6,000 – 12,000	2,116	1,908	239,084.29	7.1
$12,000 – 18,000	1,786	1,778	470,704.40	13.9
$18,000 – 30,000	2,141	2,136	1,118,826.74	33.0
$30,000 and Over	776	773	1,522,697.64	44.9
County Totals	**10,006**	**7,382**	**$3,388,932.48**	**100.0%**
Deuel County				
Less Than $6,000	472	91	$ 3,625.51	0.9%
$ 6,000 – 12,000	261	234	25,915.97	6.6
$12,000 – 18,000	189	188	48,313.86	12.2
$18,000 – 30,000	181	181	101,388.91	25.6
$30,000 and Over	107	107	216,065.99	54.7
County Totals	**1,210**	**801**	**$395,310.24**	**100.0%**
Dixon County				
Less Than $6,000	1,294	244	$ 9,927.95	1.6%
$ 6,000 – 12,000	675	586	68,175.41	10.5
$12,000 – 18,000	474	469	119,880.04	18.5
$18,000 – 30,000	432	431	229,976.02	35.5
$30,000 and Over	153	152	219,385.15	33.9
County Totals	**3,028**	**1,882**	**$647,344.57**	**100.0%**
Dodge County				
Less Than $6,000	5,679	1,320	$ 62,980.69	1.0%
$ 6,000 – 12,000	3,298	3,050	379,030.16	6.2
$12,000 – 18,000	2,580	2,571	703,561.05	11.5
$18,000 – 30,000	3,832	3,829	2,101,994.37	34.3
$30,000 and Over	1,641	1,639	2,885,822.25	47.0
County Totals	**17,030**	**12,409**	**$6,133,388.52**	**100.0%**
Douglas County				
Less Than $6,000	66,542	17,339	$ 830,532.30	1.1%
$ 6,000 – 12,000	38,697	36,622	5,001,130.74	6.4
$12,000 – 18,000	28,095	27,867	8,282,307.77	10.5
$18,000 – 30,000	40,677	40,580	22,237,309.09	28.3
$30,000 and Over	22,702	22,643	42,085,786.41	53.7
County Totals	**196,713**	**145,051**	**$78,437,066.31**	**100.0%**
Dundy County				
Less Than $6,000	499	83	$ 5,110.58	1.3%
$ 6,000 – 12,000	283	256	26,471.70	6.7
$12,000 – 18,000	202	201	51,034.39	12.9
$18,000 – 30,000	160	160	87,577.74	22.2
$30,000 and Over	93	93	224,691.99	56.9
County Totals	**1,237**	**793**	**$394,886.40**	**100.0%**
Fillmore County				
Less Than $6,000	1,215	269	$ 11,024.86	0.8%
$ 6,000 – 12,000	802	727	87,215.67	6.5
$12,000 – 18,000	607	603	159,669.61	11.8
$18,000 – 30,000	653	649	361,043.96	26.7
$30,000 and Over	333	331	731,578.26	54.2
County Totals	**3,610**	**2,579**	**$1,350,532.36**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Franklin County				
Less Than $6,000	887	152	$ 5,090.71	0.8%
$ 6,000 – 12,000	534	475	53,350.56	8.8
$12,000 – 18,000	336	336	85,296.37	14.0
$18,000 – 30,000	313	312	176,158.25	28.9
$30,000 and Over	164	163	289,180.35	47.5
County Totals	**2,234**	**1,438**	**$609,076.24**	**100.0%**
Frontier County				
Less Than $6,000	530	101	$ 5,991.46	1.4%
$ 6,000 – 12,000	331	303	34,743.70	8.1
$12,000 – 18,000	230	230	59,752.25	13.9
$18,000 – 30,000	254	253	133,133.74	31.1
$30,000 and Over	114	112	194,945.02	45.5
County Totals	**1,459**	**999**	**$428,566.17**	**100.0%**
Furnas County				
Less Than $6,000	1,428	230	$ 8,345.92	1.0%
$ 6,000 – 12,000	774	678	74,997.12	8.7
$12,000 – 18,000	533	529	138,820.95	16.1
$18,000 – 30,000	510	510	282,182.93	32.7
$30,000 and Over	214	213	358,207.26	41.5
County Totals	**3,459**	**2,160**	**$862,554.18**	**100.0%**
Gage County				
Less Than $6,000	4,174	784	$ 32,027.45	1.0%
$ 6,000 – 12,000	2,405	2,209	278,126.58	8.7
$12,000 – 18,000	1,785	1,771	478,289.67	15.0
$18,000 – 30,000	2,086	2,083	1,129,095.40	35.4
$30,000 and Over	759	756	1,275,427.40	39.9
County Totals	**11,209**	**7,603**	**$3,192,966.50**	**100.0%**
Garden County				
Less Than $6,000	457	85	$ 2,982.13	0.8%
$ 6,000 – 12,000	308	287	29,183.69	7.8
$12,000 – 18,000	195	192	48,394.12	12.8
$18,000 – 30,000	176	176	99,182.96	26.3
$30,000 and Over	79	78	197,252.68	52.3
County Totals	**1,215**	**818**	**$376,995.58**	**100.0%**
Garfield County				
Less Than $6,000	528	93	$ 6,167.25	2.2%
$ 6,000 – 12,000	279	234	24,776.93	9.1
$12,000 – 18,000	175	174	40,298.59	14.8
$18,000 – 30,000	151	151	78,910.32	28.9
$30,000 and Over	66	66	122,811.25	45.0
County Totals	**1,199**	**718**	**$272,964.34**	**100.0%**
Gosper County				
Less Than $6,000	261	52	$ 2,990.56	0.9%
$ 6,000 – 12,000	192	170	20,774.91	6.2
$12,000 – 18,000	126	124	31,784.23	9.5
$18,000 – 30,000	173	172	94,519.30	28.3
$30,000 and Over	77	76	184,090.27	55.1
County Totals	**829**	**594**	**$334,159.27**	**100.0%**
Grant County				
Less Than $6,000	148	43	$ 1,489.63	0.7%
$ 6,000 – 12,000	141	125	11,455.97	5.2
$12,000 – 18,000	77	76	18,431.18	8.3
$18,000 – 30,000	73	73	36,764.46	16.6
$30,000 and Over	67	67	152,827.25	69.2
County Totals	**506**	**384**	**$220,968.49**	**100.0%**
Greeley County				
Less Than $6,000	802	142	$ 4,587.67	1.3%
$ 6,000 – 12,000	378	325	36,776.85	10.6
$12,000 – 18,000	226	225	58,423.39	16.8
$18,000 – 30,000	164	163	81,070.08	23.3
$30,000 and Over	95	94	167,020.78	48.0
County Totals	**1,665**	**949**	**$347,878.77**	**100.0%**
Hall County				
Less Than $6,000	7,441	1,807	$ 75,545.97	1.0%
$ 6,000 – 12,000	4,446	4,140	540,582.40	7.1
$12,000 – 18,000	3,395	3,361	917,783.86	12.0
$18,000 – 30,000	4,814	4,799	2,516,144.75	32.9
$30,000 and Over	1,857	1,855	3,594,590.33	47.0
County Totals	**21,953**	**15,962**	**$7,644,647.31**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Hamilton County				
Less Than $6,000	1,286	321	$ 18,305.91	0.8%
$ 6,000 — 12,000	810	724	88,188.25	4.1
$12,000 — 18,000	732	725	183,278.39	8.5
$18,000 — 30,000	789	787	418,785.44	19.3
$30,000 and Over	374	372	1,458,418.78	67.3
County Totals	**3,991**	**2,929**	**$2,166,976.77**	**100.0%**
Harlan County				
Less Than $6,000	742	125	$ 3,582.04	0.8%
$ 6,000 — 12,000	395	355	38,259.24	8.7
$12,000 — 18,000	259	257	66,374.38	15.2
$18,000 — 30,000	254	254	140,548.15	32.1
$30,000 and Over	121	121	188,798.32	43.2
County Totals	**1,771**	**1,112**	**$437,562.13**	**100.0%**
Hayes County				
Less Than $6,000	144	30	$ 1,812.13	2.5%
$ 6,000 — 12,000	80	69	6,955.54	9.4
$12,000 — 18,000	45	45	12,658.32	17.1
$18,000 — 30,000	41	41	21,932.31	29.6
$30,000 and Over	18	17	30,676.82	41.4
County Totals	**328**	**202**	**$74,035.12**	**100.0%**
Hitchcock County				
Less Than $6,000	715	143	$ 8,048.03	1.6%
$ 6,000 — 12,000	421	373	42,099.20	8.7
$12,000 — 18,000	368	366	94,270.91	19.5
$18,000 — 30,000	309	309	164,507.09	34.0
$30,000 and Over	120	118	175,316.44	36.2
County Totals	**1,933**	**1,309**	**$484,241.67**	**100.0%**
Holt County				
Less Than $6,000	2,384	481	$ 19,799.41	1.3%
$ 6,000 — 12,000	1,375	1,203	131,465.16	9.0
$12,000 — 18,000	889	882	218,101.93	14.9
$18,000 — 30,000	712	710	362,373.42	24.7
$30,000 and Over	370	366	735,834.33	50.1
County Totals	**5,730**	**3,642**	**$1,467,574.25**	**100.0%**
Hooker County				
Less Than $6,000	175	29	$ 1,482.31	0.9%
$ 6,000 — 12,000	132	115	13,740.85	8.1
$12,000 — 18,000	87	87	21,776.69	12.9
$18,000 — 30,000	65	65	34,880.29	20.6
$30,000 and Over	38	38	97,181.80	57.5
County Totals	**497**	**334**	**$169,061.94**	**100.0%**
Howard County				
Less Than $6,000	1,078	203	$ 11,120.08	1.6%
$ 6,000 — 12,000	620	551	62,441.55	8.7
$12,000 — 18,000	455	454	109,418.80	15.2
$18,000 — 30,000	443	441	226,666.28	31.6
$30,000 and Over	175	174	308,408.65	42.9
County Totals	**2,771**	**1,823**	**$718,055.36**	**100.0%**
Jefferson County				
Less Than $6,000	1,870	325	$ 20,041.46	1.6%
$ 6,000 — 12,000	1,075	981	119,178.12	9.7
$12,000 — 18,000	721	714	191,164.04	15.5
$18,000 — 30,000	761	760	417,877.05	33.9
$30,000 and Over	243	240	484,485.77	39.3
County Totals	**4,670**	**3,020**	**$1,232,746.44**	**100.0%**
Johnson County				
Less Than $6,000	1,042	182	$ 6,959.22	1.2%
$ 6,000 — 12,000	615	557	65,027.65	11.0
$12,000 — 18,000	392	391	102,314.89	17.3
$18,000 — 30,000	380	380	203,678.24	34.5
$30,000 and Over	123	121	213,095.34	36.0
County Totals	**2,552**	**1,631**	**$591,075.34**	**100.0%**
Kearney County				
Less Than $6,000	905	234	$ 11,011.23	0.9%
$ 6,000 — 12,000	604	548	67,438.39	5.4
$12,000 — 18,000	515	511	140,177.52	11.3
$18,000 — 30,000	595	594	329,236.03	26.6
$30,000 and Over	334	332	690,266.72	55.8
County Totals	**2,953**	**2,219**	**$1,238,129.89**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Keith County				
Less Than $6,000	1,505	367	$ 16,045.65	1.1%
$ 6,000 — 12,000	911	821	97,458.35	7.0
$12,000 — 18,000	682	675	171,393.30	12.2
$18,000 — 30,000	895	892	482,897.26	34.4
$30,000 and Over	367	366	635,810.50	45.3
County Totals	**4,360**	**3,121**	**$1,403,605.06**	**100.0%**
Keya Paha County				
Less Than $6,000	205	35	$ 1,083.13	1.1%
$ 6,000 — 12,000	119	101	10,377.19	10.7
$12,000 — 18,000	61	59	13,429.14	13.9
$18,000 — 30,000	42	42	20,347.45	21.1
$30,000 and Over	25	24	51,362.57	53.2
County Totals	**452**	**261**	**$96,599.48**	**100.0%**
Kimball County				
Less Than $6,000	736	188	$ 6,799.60	0.8%
$ 6,000 — 12,000	426	386	45,954.02	5.3
$12,000 — 18,000	373	370	96,757.32	11.1
$18,000 — 30,000	406	403	216,582.76	24.9
$30,000 and Over	206	206	504,488.74	57.9
County Totals	**2,147**	**1,553**	**$870,582.44**	**100.0%**
Knox County				
Less Than $6,000	2,286	403	$ 15,960.04	1.4%
$ 6,000 — 12,000	1,228	1,089	116,839.34	10.2
$12,000 — 18,000	762	753	186,619.25	16.3
$18,000 — 30,000	627	624	325,324.42	28.5
$30,000 and Over	261	257	497,263.80	43.6
County Totals	**5,164**	**3,126**	**$1,142,006.85**	**100.0%**
Lancaster County				
Less Than $6,000	27,444	7,763	$ 398,599.98	1.3%
$ 6,000 — 12,000	17,906	16,874	2,324,575.72	7.3
$12,000 — 18,000	12,991	12,865	3,766,818.34	11.7
$18,000 — 30,000	18,846	18,807	10,206,388.80	31.8
$30,000 and Over	8,828	8,812	15,371,919.99	47.9
County Totals	**86,015**	**65,121**	**$32,068,302.83**	**100.0%**
Lincoln County				
Less Than $6,000	5,538	1,268	$ 70,606.10	1.2%
$ 6,000 — 12,000	2,755	2,486	300,198.31	5.1
$12,000 — 18,000	2,189	2,171	604,970.83	10.2
$18,000 — 30,000	3,830	3,826	2,085,957.58	35.2
$30,000 and Over	1,853	1,850	2,856,696.27	48.3
County Totals	**16,165**	**11,601**	**$5,918,429.09**	**100.0%**
Logan County				
Less Than $6,000	169	32	$ 1,647.18	1.3%
$ 6,000 — 12,000	88	80	7,870.05	6.3
$12,000 — 18,000	75	73	16,998.34	13.5
$18,000 — 30,000	67	67	36,810.20	29.3
$30,000 and Over	34	33	62,466.08	49.6
County Totals	**433**	**285**	**$125,791.85**	**100.0%**
Loup County				
Less Than $6,000	104	16	$ 1,685.04	2.1%
$ 6,000 — 12,000	55	50	6,014.72	7.5
$12,000 — 18,000	27	26	6,437.73	8.0
$18,000 — 30,000	36	36	21,119.40	26.2
$30,000 and Over	11	11	45,176.71	56.2
County Totals	**233**	**139**	**$80,433.60**	**100.0%**
Madison County				
Less Than $6,000	5,264	1,301	$ 61,258.28	1.2%
$ 6,000 — 12,000	3,176	2,941	373,386.55	7.2
$12,000 — 18,000	2,372	2,356	642,164.46	12.4
$18,000 — 30,000	3,219	3,210	1,732,576.89	33.4
$30,000 and Over	1,309	1,306	2,379,724.83	45.8
County Totals	**15,340**	**11,114**	**$5,189,111.01**	**100.0%**
McPherson County				
Less Than $6,000	72	14	$ 507.65	1.0%
$ 6,000 — 12,000	67	61	6,889.93	13.8
$12,000 — 18,000	31	30	6,783.72	13.6
$18,000 — 30,000	33	33	18,550.17	37.1
$30,000 and Over	10	10	17,263.84	34.5
County Totals	**213**	**148**	**$49,995.31**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Merrick County				
Less Than $6,000	1,391	269	$ 10,951.03	1.0%
$ 6,000 — 12,000	832	757	89,071.23	8.0
$12,000 — 18,000	612	610	153,346.03	13.7
$18,000 — 30,000	599	597	319,139.26	28.6
$30,000 and Over	294	293	544,464.14	48.7
County Totals	**3,728**	**2,526**	**$1,116,971.69**	**100.0%**
Morrill County				
Less Than $6,000	1,020	182	$ 7,645.68	1.1%
$ 6,000 — 12,000	581	519	57,649.50	8.0
$12,000 — 18,000	437	434	120,707.75	16.7
$18,000 — 30,000	425	423	221,932.06	30.7
$30,000 and Over	153	153	314,583.49	43.5
County Totals	**2,616**	**1,711**	**$722,518.48**	**100.0%**
Nance County				
Less Than $6,000	817	143	$ 6,112.57	1.2%
$ 6,000 — 12,000	466	412	46,673.23	9.6
$12,000 — 18,000	344	344	88,851.38	18.2
$18,000 — 30,000	265	265	140,943.45	28.8
$30,000 and Over	110	109	206,374.28	42.2
County Totals	**2,002**	**1,273**	**$448,954.91**	**100.0%**
Nemaha County				
Less Than $6,000	1,326	248	$ 12,886.86	1.3%
$ 6,000 — 12,000	719	646	71,909.80	7.3
$12,000 — 18,000	611	604	162,057.56	16.4
$18,000 — 30,000	626	626	337,703.57	34.2
$30,000 and Over	236	232	402,280.09	40.8
County Totals	**3,518**	**2,356**	**$986,837.88**	**100.0%**
Nuckolls County				
Less Than $6,000	1,195	248	$ 11,780.94	1.6%
$ 6,000 — 12,000	686	604	66,636.19	9.1
$12,000 — 18,000	469	463	119,082.82	16.3
$18,000 — 30,000	519	519	273,385.85	37.7
$30,000 and Over	163	162	256,855.74	35.3
County Totals	**3,032**	**1,996**	**$727,741.54**	**100.0%**
Otoe County				
Less Than $6,000	2,525	516	$ 20,003.10	1.0%
$ 6,000 — 12,000	1,474	1,334	161,129.98	8.2
$12,000 — 18,000	1,108	1,106	292,063.69	14.9
$18,000 — 30,000	1,283	1,282	689,202.79	35.0
$30,000 and Over	446	443	805,205.79	40.9
County Totals	**6,836**	**4,681**	**$1,967,605.35**	**100.0%**
Pawnee County				
Less Than $6,000	812	124	$ 3,908.49	1.1%
$ 6,000 — 12,000	475	413	44,945.72	12.5
$12,000 — 18,000	280	278	72,335.62	20.2
$18,000 — 30,000	211	209	109,590.40	30.5
$30,000 and Over	81	81	127,880.54	35.7
County Totals	**1,859**	**1,105**	**$358,660.77**	**100.0%**
Perkins County				
Less Than $6,000	535	111	$ 5,809.70	1.2%
$ 6,000 — 12,000	341	308	34,542.94	7.0
$12,000 — 18,000	249	247	63,587.03	12.9
$18,000 — 30,000	300	297	160,928.94	32.6
$30,000 and Over	137	137	228,090.75	46.3
County Totals	**1,562**	**1,100**	**$492,959.36**	**100.0%**
Phelps County				
Less Than $6,000	1,367	353	$ 25,173.80	1.3%
$ 6,000 — 12,000	972	882	109,177.30	5.8
$12,000 — 18,000	714	711	188,716.49	10.1
$18,000 — 30,000	915	914	488,331.50	26.0
$30,000 and Over	454	453	1,065,397.73	56.8
County Totals	**4,422**	**3,313**	**$1,876,796.82**	**100.0%**
Pierce County				
Less Than $6,000	1,372	256	$ 11,645.43	1.4%
$ 6,000 — 12,000	758	669	76,741.05	8.9
$12,000 — 18,000	557	554	139,181.35	16.1
$18,000 — 30,000	521	520	277,220.96	32.1
$30,000 and Over	214	214	358,833.35	41.5
County Totals	**3,422**	**2,213**	**$863,622.14**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Platte County				
Less Than $6,000	4,069	1,067	$ 44,284.06	1.0%
$ 6,000 — 12,000	2,763	2,569	355,567.63	7.7
$12,000 — 18,000	2,183	2,171	602,048.47	13.0
$18,000 — 30,000	2,982	2,974	1,602,102.69	34.6
$30,000 and Over	1,125	1,120	2,024,385.39	43.7
County Totals	**13,122**	**9,901**	**$4,628,388.24**	**100.0%**
Polk County				
Less Than $6,000	856	158	$ 14,357.49	1.6%
$ 6,000 — 12,000	586	513	59,408.58	6.6
$12,000 — 18,000	427	423	107,459.05	12.0
$18,000 — 30,000	472	468	266,686.86	29.7
$30,000 and Over	225	225	448,838.39	50.1
County Totals	**2,566**	**1,787**	**$896,750.37**	**100.0%**
Red Willow County				
Less Than $6,000	2,046	448	$ 31,651.46	1.7%
$ 6,000 — 12,000	1,169	1,093	135,942.13	7.3
$12,000 — 18,000	918	916	244,141.88	13.2
$18,000 — 30,000	1,174	1,171	629,519.00	34.0
$30,000 and Over	490	488	810,880.69	43.8
County Totals	**5,797**	**4,116**	**$1,852,135.16**	**100.0%**
Richardson County				
Less Than $6,000	2,296	397	$ 16,284.50	1.2%
$ 6,000 — 12,000	1,246	1,101	121,6[illegible]	9.3
$12,000 — 18,000	837	830	219,4[illegible]	16.8
$18,000 — 30,000	763	762	411,86[illegible]	31.5
$30,000 and Over	304	303	538,448.13	41.2
County Totals	**5,446**	**3,393**	**$1,307,674.32**	**100.0%**
Rock County				
Less Than $6,000	398	88	$ 2,761.23	1.0%
$ 6,000 — 12,000	258	211	21,559.78	7.7
$12,000 — 18,000	166	164	40,488.99	14.4
$18,000 — 30,000	137	135	71,798.28	25.5
$30,000 and Over	71	71	144,894.58	51.4
County Totals	**1,030**	**669**	**$281,502.86**	**100.0%**
Saline County				
Less Than $6,000	2,139	426	$ 25,762.37	1.3%
$ 6,000 — 12,000	1,318	1,170	140,956.13	7.1
$12,000 — 18,000	1,054	1,045	295,182.32	14.9
$18,000 — 30,000	1,358	1,356	750,605.20	37.9
$30,000 and Over	435	434	767,106.80	38.8
County Totals	**6,304**	**4,431**	**$1,979,612.82**	**100.0%**
Sarpy County				
Less Than $6,000	5,612	1,793	$ 73,843.23	1.2%
$ 6,000 — 12,000	3,556	3,378	421,505.34	6.7
$12,000 — 18,000	2,587	2,569	678,494.63	10.7
$18,000 — 30,000	3,890	3,867	2,000,127.54	31.7
$30,000 and Over	2,283	2,280	3,135,994.52	49.7
County Totals	**17,928**	**13,887**	**$6,309,965.26**	**100.0%**
Saunders County				
Less Than $6,000	2,915	673	$ 34,231.30	1.3%
$ 6,000 — 12,000	1,666	1,499	181,264.87	7.3
$12,000 — 18,000	1,445	1,434	393,408.96	15.8
$18,000 — 30,000	1,729	1,727	926,350.64	37.2
$30,000 and Over	585	583	955,097.46	38.4
County Totals	**8,340**	**5,916**	**$2,490,353.23**	**100.0%**
Scotts Bluff County				
Less Than $6,000	5,877	1,330	$ 57,812.85	1.1%
$ 6,000 — 12,000	3,568	3,198	380,596.09	7.3
$12,000 — 18,000	2,827	2,802	723,658.43	13.8
$18,000 — 30,000	3,164	3,157	1,637,286.41	31.3
$30,000 and Over	1,253	1,253	2,438,138.60	46.5
County Totals	**16,689**	**11,740**	**$5,237,492.38**	**100.0%**
Seward County				
Less Than $6,000	1,930	467	$ 28,085.68	1.4%
$ 6,000 — 12,000	1,324	1,198	148,306.93	7.5
$12,000 — 18,000	1,109	1,100	290,344.39	14.6
$18,000 — 30,000	1,299	1,298	698,542.17	35.2
$30,000 and Over	495	494	818,458.47	41.3
County Totals	**6,157**	**4,557**	**$1,983,737.64**	**100.0%**

Continued – Table 2

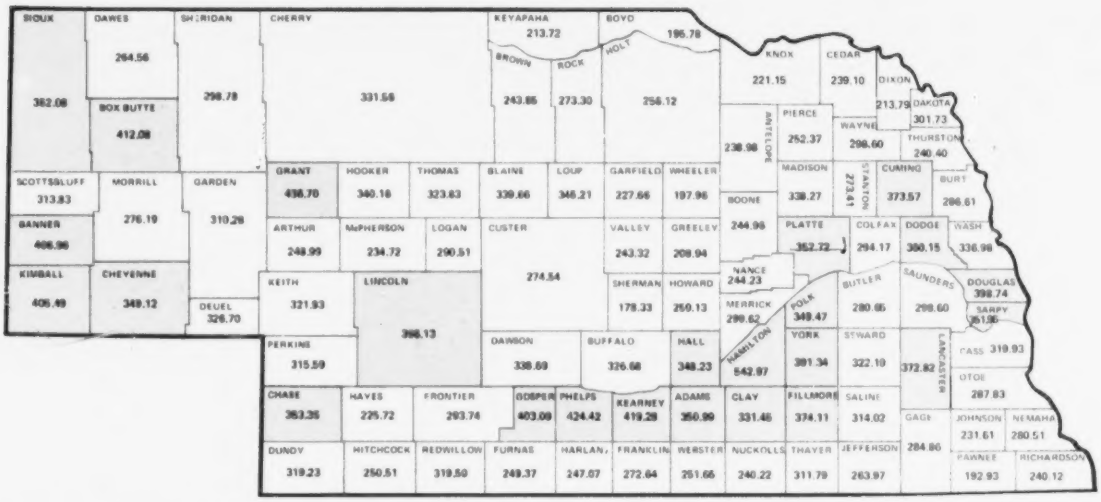
Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Sheridan County				
Less Than $6,000	1,308	272	$ 11,090.55	1.1%
$ 6,000 — 12,000	786	674	70,952.75	7.2
$12,000 — 18,000	500	499	126,404.36	12.7
$18,000 — 30,000	475	475	256,194.50	25.8
$30,000 and Over	256	256	528,796.66	53.2
County Totals	**3,325**	**2,176**	**$993,438.82**	**100.0%**
Sherman County				
Less Than $6,000	827	128	$ 4,367.48	1.4%
$ 6,000 — 12,000	416	355	39,717.64	12.4
$12,000 — 18,000	274	274	68,295.73	21.2
$18,000 — 30,000	226	225	113,658.19	35.3
$30,000 and Over	60	60	95,484.16	29.7
County Totals	**1,803**	**1,043**	**$321,523.20**	**100.0%**
Sioux County				
Less Than $6,000	144	34	$ 923.72	0.7%
$ 6,000 — 12,000	101	96	11,954.21	8.6
$12,000 — 18,000	52	50	13,030.94	9.4
$18,000 — 30,000	55	55	32,197.40	23.1
$30,000 and Over	43	43	80,965.98	58.2
County Totals	**395**	**278**	**$139,072.25**	**100.0%**
Stanton County				
Less Than $6,000	561	118	$ 7,534.84	1.8%
$ 6,000 — 12,000	343	297	34,451.53	8.2
$12,000 — 18,000	242	238	59,682.42	14.2
$18,000 — 30,000	276	274	151,234.95	36.1
$30,000 and Over	111	111	166,230.51	39.7
County Totals	**1,533**	**1,038**	**$419,134.25**	**100.0%**
Thayer County				
Less Than $6,000	1,276	242	$ 11,456.38	1.0%
$ 6,000 — 12,000	811	724	82,954.52	7.4
$12,000 — 18,000	599	595	155,188.76	13.9
$18,000 — 30,000	626	626	341,900.08	30.5
$30,000 and Over	279	279	528,127.38	47.2
County Totals	**3,591**	**2,466**	**$1,119,627.12**	**100.0%**
Thomas County				
Less Than $6,000	164	37	$ 1,569.76	1.0%
$ 6,000 — 12,000	124	116	13,029.19	8.5
$12,000 — 18,000	72	71	17,910.42	11.6
$18,000 — 30,000	73	73	36,859.95	24.0
$30,000 and Over	42	41	84,449.88	54.9
County Totals	**475**	**338**	**$153,819.20**	**100.0%**
Thurston County				
Less Than $6,000	1,530	160	$ 5,917.45	0.8%
$ 6,000 — 12,000	919	433	51,362.79	7.2
$12,000 — 18,000	368	345	95,647.72	13.3
$18,000 — 30,000	362	345	188,939.77	26.4
$30,000 and Over	201	192	374,518.44	52.3
County Totals	**2,980**	**1,475**	**$716,386.17**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Valley County				
Less Than $6,000	1,052	189	$ 6,822.38	1.1%
$ 6,000 — 12,000	567	488	54,544.23	8.9
$12,000 — 18,000	396	391	98,413.13	16.0
$18,000 — 30,000	350	349	182,995.15	29.8
$30,000 and Over	159	159	271,372.62	44.2
County Totals	**2,524**	**1,576**	**$614,147.51**	**100.0%**
Washington County				
Less Than $6,000	2,028	449	$ 19,490.85	0.9%
$ 6,000 — 12,000	1,109	1,015	123,736.74	6.0
$12,000 — 18,000	974	965	254,984.45	12.3
$18,000 — 30,000	1,484	1,479	785,636.73	37.8
$30,000 and Over	570	570	893,612.06	43.0
County Totals	**6,165**	**4,478**	**$2,077,460.83**	**100.0%**
Wayne County				
Less Than $6,000	1,231	264	$ 16,265.17	1.6%
$ 6,000 — 12,000	797	725	88,251.01	8.7
$12,000 — 18,000	526	521	132,575.81	13.0
$18,000 — 30,000	566	565	304,738.71	30.0
$30,000 and Over	284	284	474,618.73	46.7
County Totals	**3,404**	**2,359**	**$1,016,449.43**	**100.0%**
Webster County				
Less Than $6,000	945	155	$ 5,580.09	1.0%
$ 6,000 — 12,000	511	450	47,943.19	8.4
$12,000 — 18,000	360	358	89,757.16	15.6
$18,000 — 30,000	322	322	174,159.77	30.4
$30,000 and Over	140	139	255,808.99	44.6
County Totals	**2,278**	**1,424**	**$573,249.20**	**100.0%**
Wheeler County				
Less Than $6,000	149	24	$ 1,854.78	2.8%
$ 6,000 — 12,000	89	75	8,854.93	13.4
$12,000 — 18,000	45	45	11,026.29	16.7
$18,000 — 30,000	38	38	20,061.62	30.5
$30,000 and Over	12	12	24,124.59	36.6
County Totals	**333**	**194**	**$65,922.21**	**100.0%**
York County				
Less Than $6,000	2,163	517	$ 28,120.92	1.1%
$ 6,000 — 12,000	1,383	1,257	154,571.29	5.9
$12,000 — 18,000	1,067	1,061	281,237.02	10.8
$18,000 — 30,000	1,399	1,396	752,150.53	28.9
$30,000 and Over	650	647	1,391,007.62	53.3
County Totals	**6,662**	**4,878**	**$2,607,087.38**	**100.0%**
Unallocated and Nonresident Counties				
Less Than $6,000	12,179	5,332	$ 328,396.74	2.1%
$ 6,000 — 12,000	14,764	13,696	1,224,975.23	8.0
$12,000 — 18,000	11,425	11,163	2,045,530.02	13.4
$18,000 — 30,000	15,340	14,960	4,750,872.00	31.0
$30,000 and Over	9,800	9,185	6,967,026.35	45.5
County Totals	**63,508**	**54,336**	**$15,316,800.34**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Total for 1979				
Less Than $6,000	254,491	62,523	$ 3,068,600.41	1.2%
$ 6,000 — 12,000	159,372	146,819	18,147,177.10	7.1
$12,000 — 18,000	118,125	116,996	31,411,490.47	12.2
$18,000 — 30,000	153,308	152,574	79,121,072.10	30.7
$30,000 and Over	74,766	73,953	125,527,434.95	48.8
County Totals	**760,062**	**552,865**	**$257,275,775.03**	**100.0%**

Average Individual Income Tax Liability Per Return for 1979

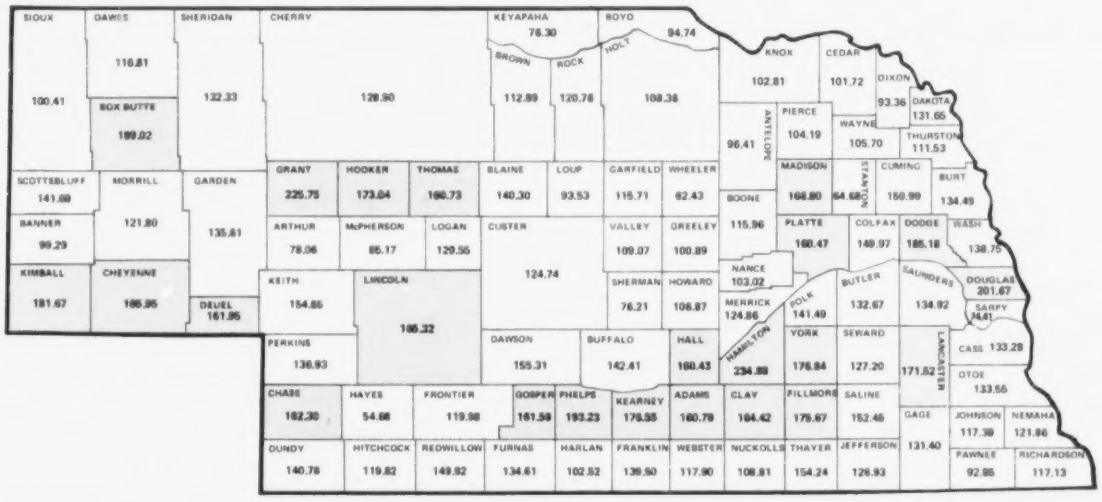
Table 3



County Average $347.37

Counties above the average are noted by the shaded areas on the map.

Per Capita Average Individual Income Tax Liability for 1979



County Average $157.24

Population data used for this analysis are those reported in the *Bureau of the Census Population Report,* Series P-26. Counties above the average are noted by the shaded areas on the map.

Table 4

Analysis of 1979 Nebraska Income Tax Liability by County

Counties	Total Number of Returns	Number of Returns with Tax Liability	% of Returns with Tax Liability	Number of Returns w/no Tax Liability	% of Returns w/no Tax Liability	Calculated Liability
Adams	14,037	10,103	72.0%	3,934	28.0%	$ 4,926,866.18
Antelope	3,505	2,168	61.9	1,337	38.1	837,608.86
Arthur	158	102	64.6	56	35.4	39,341.12
Banner	203	151	74.4	52	25.6	82,612.04
Blaine	354	228	64.4	126	35.6	120,241.19
Boone	3,495	2,191	62.7	1,304	37.3	856,139.19
Box Butte	6,157	4,652	75.6	1,505	24.4	2,537,202.46
Boyd	1,607	903	56.2	704	43.8	314,619.92
Brown	1,868	1,168	62.5	700	37.5	455,507.85
Buffalo	15,152	10,894	71.9	4,258	28.1	4,949,783.44
Burt	4,042	2,622	64.9	1,420	35.1	1,158,469.38
Butler	4,290	2,860	66.7	1,430	33.3	1,203,975.73
Cass	8,334	6,057	72.7	2,277	27.3	2,666,325.01
Cedar	4,720	2,940	62.3	1,780	37.7	1,128,554.20
Chase	2,150	1,459	67.9	691	32.1	759,708.92
Cherry	2,581	1,719	66.6	862	33.4	855,747.10
Cheyenne	4,710	3,306	70.2	1,404	29.8	1,644,365.58
Clay	4,030	2,847	70.6	1,183	29.4	1,335,743.76
Colfax	5,008	3,399	67.9	1,609	32.1	1,473,199.36
Cuming	4,697	3,331	70.9	1,366	29.1	1,754,679.74
Custer	6,168	4,041	65.5	2,127	34.5	1,693,372.42
Dakota	7,028	5,012	71.3	2,016	28.7	2,120,541.63
Dawes	4,136	2,770	67.0	1,366	33.0	1,094,216.66
Dawson	10,006	7,382	73.8	2,624	26.2	3,388,932.48
Deuel	1,210	801	66.2	409	33.8	395,310.24
Dixon	3,028	1,882	62.2	1,146	37.8	647,344.57
Dodge	17,030	12,409	72.9	4,621	27.1	6,133,388.52
Douglas	196,713	145,051	73.7	51,662	26.3	78,437,066.31
Dundy	1,237	793	64.1	444	35.9	394,886.40
Fillmore	3,610	2,579	71.4	1,031	28.6	1,350,532.36
Franklin	2,234	1,438	64.4	796	35.6	609,076.24
Frontier	1,459	999	68.5	460	31.5	428,566.17
Furnas	3,459	2,160	62.4	1,299	37.6	862,554.18
Gage	11,209	7,603	67.8	3,606	32.2	3,192,966.50
Garden	1,215	818	67.3	397	32.7	376,995.58
Garfield	1,199	718	59.9	481	40.1	272,964.34
Gosper	829	594	71.7	235	28.3	334,159.27
Grant	506	384	75.9	122	24.1	220,968.49
Greeley	1,665	949	57.0	716	43.0	347,878.77
Hall	21,953	15,962	72.7	5,991	27.3	7,644,647.31
Hamilton	3,991	2,929	73.4	1,062	26.6	2,166,976.77
Harlan	1,771	1,112	62.8	659	37.2	437,562.13
Hayes	328	202	61.6	126	38.4	74,035.12
Hitchcock	1,933	1,309	67.7	624	32.3	484,241.67
Holt	5,730	3,642	63.6	2,088	36.4	1,467,574.25
Hooker	497	334	67.2	163	32.8	169,061.94
Howard	2,771	1,823	65.8	948	34.2	718,055.36
Jefferson	4,670	3,020	64.7	1,650	35.3	1,232,746.44
Johnson	2,552	1,631	63.9	921	36.1	591,075.34
Kearney	2,953	2,219	75.1	734	24.9	1,238,129.89
Keith	4,360	3,121	71.6	1,239	28.4	1,403,605.06
Keya Paha	452	261	57.7	191	42.3	96,599.48
Kimball	2,147	1,553	72.3	594	27.7	870,582.44
Knox	5,164	3,126	60.5	2,038	39.5	1,142,006.85
Lancaster	86,015	65,121	75.7	20,894	24.3	32,068,302.83
Lincoln	16,165	11,601	71.8	4,564	28.2	5,918,429.09
Logan	433	285	65.8	148	34.2	125,791.85
Loup	233	139	59.7	94	40.3	80,433.60
Madison	15,340	11,114	72.5	4,226	27.5	5,189,111.01
McPherson	213	148	69.5	65	30.5	49,995.31
Merrick	3,728	2,526	67.8	1,202	32.2	1,116,971.69
Morrill	2,616	1,711	65.4	905	34.6	722,518.48
Nance	2,002	1,273	63.6	729	36.4	488,954.91
Nemaha	3,518	2,356	67.0	1,162	33.0	986,837.88
Nuckolls	3,032	1,996	65.8	1,036	34.2	727,741.54
Otoe	6,836	4,681	68.5	2,155	31.5	1,967,605.35
Pawnee	1,859	1,105	59.4	754	40.6	358,660.77
Perkins	1,562	1,100	70.4	462	29.6	492,959.36
Phelps	4,422	3,313	74.9	1,109	25.1	1,876,796.82
Pierce	3,422	2,213	64.7	1,209	35.3	863,622.14
Platte	13,122	9,901	75.5	3,221	24.5	4,628,388.24
Polk	2,566	1,787	69.6	779	30.4	896,750.37
Red Willow	5,797	4,116	71.0	1,681	29.0	1,852,135.16
Richardson	5,446	3,393	62.3	2,053	37.7	1,307,674.32
Rock	1,030	669	65.0	361	35.0	281,502.86
Saline	6,304	4,431	70.3	1,873	29.7	1,979,612.82
Sarpy	17,928	13,887	77.0	4,041	23.0	6,309,965.26
Saunders	8,340	5,916	70.9	2,424	29.1	2,490,353.23
Scotts Bluff	16,689	11,740	70.3	4,949	29.7	5,237,492.38
Seward	6,157	4,557	74.0	1,600	26.0	1,983,737.64
Sheridan	3,325	2,176	65.4	1,149	34.6	993,438.82
Sherman	1,803	1,043	57.8	760	42.2	321,523.20
Sioux	395	278	70.4	117	29.6	139,072.25
Stanton	1,533	1,038	67.7	495	32.3	419,134.25
Thayer	3,591	2,466	68.7	1,125	31.3	1,119,627.12
Thomas	475	338	71.2	137	28.8	153,819.20
Thurston	2,980	1,475	49.5	1,505	50.5	716,386.17
Valley	2,524	1,576	62.4	948	37.6	614,147.51
Washington	6,165	4,478	72.6	1,687	27.4	2,077,460.83
Wayne	3,404	2,359	69.3	1,045	30.7	1,016,449.43
Webster	2,278	1,424	62.5	854	37.5	573,249.20
Wheeler	333	194	58.3	139	41.7	65,922.21
York	6,662	4,878	73.2	1,784	26.8	2,607,087.38
Subtotal	**696,554**	**498,529**	**71.6%**	**198,025**	**28.4%**	**$241,958,974.69**
Unallocated & Nonresident	63,508	54,336	85.6	9,172	14.4	15,316,800.34
Total	**760,062**	**552,865**	**72.7%**	**207,197**	**27.3%**	**$257,275,775.03**

Analysis of 1979 Nebraska Individual Income Tax Liability

Table 5

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	No. of Returns with no Tax Liability	% of Returns with no Tax Liability	Calculated Liability	
At Least — But Less Than					Amount	% of Total
Less Than $1*	85,871	1,174	84,697	98.6	$ 663,583	0.3%
$ 1 — 2,000	47,538	1,813	45,725	96.2	260,777	.1
$ 2,000 — 4,000	62,626	16,617	46,009	73.5	397,774	.2
$ 4,000 — 6,000	58,456	42,919	15,537	26.6	1,746,466	.7
$ 6,000 — 8,000	59,146	50,296	8,850	15.0	4,150,138	1.6
$ 8,000 — 10,000	53,114	50,523	2,591	4.9	6,160,836	2.4
$10,000 — 12,000	47,112	46,000	1,112	2.4	7,836,203	3.1
$12,000 — 14,000	42,707	42,158	549	1.3	9,238,997	3.6
$14,000 — 16,000	38,802	38,456	346	0.9	10,359,288	4.0
$16,000 — 18,000	36,616	36,382	234	0.6	11,813,205	4.6
$18,000 — 20,000	34,799	34,583	216	0.6	13,256,059	5.1
$20,000 — 25,000	71,288	70,965	323	0.5	34,584,968	13.4
$25,000 — 30,000	47,221	47,026	195	0.4	31,280,045	12.2
$30,000 — 35,000	28,124	27,996	128	0.5	24,303,012	9.4
$35,000 — 40,000	15,503	15,394	109	0.7	16,834,385	6.5
$40,000 — 45,000	8,637	8,558	79	0.9	11,462,066	4.5
$45,000 — 50,000	5,229	5,176	53	1.0	8,295,187	3.2
$50,000 — 55,000	3,602	3,554	48	1.3	6,636,995	2.6
$55,000 — 100,000	9,612	9,430	182	1.9	27,522,151	10.7
More Than $100,000	4,059	3,845	214	5.3	30,473,640	11.8
Total All Classes	**760,062**	**552,865**	**207,197**	**27.3%**	**$257,275,775**	**100.0%**

*This amount includes the 8,956 returns with zero or negative federal adjusted gross income and the 76,915, returns that listed no figure for federal adjusted gross income. Any of these returns may have listed amounts for federal taxable income, federal income tax, or Nebraska income tax.

General Fund Individual Income Tax Cash Receipts

Table 6

Month	Calendar Year 1980	Calendar Year 1979	Net Change	Percent Change
January	$ 19,871,603	$ 22,686,676	$ (2,815,073)	(12.4)%
February	25,383,880	28,765,115	(3,381,235)	(14.9)
March	31,333,426	28,196,429	3,136,997	11.1
April	44,534,975	36,745,654	7,789,321	21.2
May	27,392,679	25,200,905	2,191,774	8.7
June	23,761,371	21,266,400	2,494,971	11.7
July	14,322,264	12,249,141	2,073,123	16.9
August	25,901,696	26,733,338	(831,642)	(3.1)
September	24,640,820	22,182,190	2,458,630	11.1
October	15,944,427	13,285,063	2,659,364	20.0
November	27,040,030	26,306,504	733,526	2.8
December	17,853,637	16,910,663	942,974	5.6
Total	**$297,980,808**	**$280,528,078**	**$17,452,730**	**6.2%**

Note: Individual income tax cash receipts include receipts from withholding tax, estimated income tax, and final income tax returns, Form 1040N.

Table 7

General Fund Fiduciary Income Tax Cash Receipts

Month	Calendar Year 1980	Calendar Year 1979	Net Change	Percent Change
January	$ 116,812	$ 61,714	$ 55,098	89.3%
February	65,812	52,998	12,814	24.2
March	168,887	103,189	65,698	63.7
April	392,907	395,573	(2,666)	(0.7)
May	96,679	55,705	40,974	73.6
June	94,399	46,765	47,634	101.9
July	47,640	37,123	10,517	28.3
August	66,817	53,476	13,341	24.9
September	61,883	50,604	11,279	22.3
October	57,528	30,818	26,710	86.7
November	137,381	46,700	90,681	194.2
December	77,128	64,767	12,361	19.1
Total	**$1,383,873**	**$999,432**	**$384,441**	**38.5%**

Table 8

Withholding Tax Cash Revenues

Month	Calendar Year 1980	Calendar Year 1979	Net Change	Percent Change	% Change Adjusted*
January	$ 13,666,924	$ 11,500,975	$ 2,165,949	18.8%	25.8%
February	13,928,474	11,430,814	2,497,660	21.9	29.0
March	23,309,706	22,386,877	922,829	4.1	10.2
April	13,748,717	11,862,369	1,886,348	15.9	22.7
May	13,608,418	12,779,874	828,544	6.5	12.7
June	25,305,950	24,475,757	830,193	3.4	9.5
July	14,685,184	13,187,769	1,497,415	11.4	17.9
August	14,734,876	14,196,532	538,344	3.8	9.9
September	25,851,745	24,177,338	1,674,407	6.9	13.2
October	15,882,290	14,100,891	1,781,399	12.6	19.3
November	14,834,240	14,081,030	753,210	5.3	11.5
December	28,833,366	12,125,862	16,707,504	137.8	151.8
Total	**$218,389,890**	**$186,306,088**	**$32,083,802**	**17.2%**	**24.1%**

* The Percent Change Adjusted column represents the percent increase after adjusting the cash revenue to comparable bases. The withholding tax rates were 18% for 1979 and 17% for 1980.

General Fund Corporate Income Tax Cash Receipts

Table 9

Month	Calendar Year 1980	Calendar Year 1979	Net Change	Percent Change
January	$ 3,290,010	$ 2,756,056	$ 533,954	19.4%
February	2,403,742	1,973,264	430,478	21.8
March	12,517,031	7,576,752	4,940,279	65.2
April	9,148,236	7,695,651	1,452,585	18.9
May	2,034,191	1,775,602	258,589	14.6
June	10,113,575	8,869,278	1,244,297	14.0
July	2,461,779	2,107,516	354,263	16.8
August	1,744,651	1,616,971	127,680	7.9
September	9,797,836	8,740,420	1,057,416	12.1
October	3,514,248	2,690,846	823,402	30.6
November	1,808,223	1,718,404	89,819	5.2
December	9,301,643	8,053,860	1,247,783	15.5
Total	**$68,135,165**	**$55,574,620**	**$12,560,545**	**22.6%**

Analysis of Nebraska Corporate Income Tax Returns for Tax Year 1979

Table 10

Nebraska Taxable Income Classification	Number of Corporations	% of Total Corporations	Nebraska Taxable Income*	Calculated Tax at 4.5% & 4.95%	% of Total Liability
Less than zero	5,035	21.9%	$ --	$ --	-- %
$ 0 -- 5,000	9,431	41.1	5,190,007	233,550	0.4
$ 5,001 -- 10,000	1,329	5.8	9,737,820	438,202	0.8
$ 10,001 -- 15,000	915	4.0	11,333,766	510,020	1.0
$ 15,001 -- 20,000	743	3.2	12,971,496	583,717	1.1
$ 20,001 -- 25,000	582	2.5	13,080,700	588,632	1.1
$ 25,001 -- 30,000	500	2.2	13,643,806	619,118	1.2
$ 30,001 -- 35,000	410	1.8	13,279,304	611,201	1.2
$ 35,001 -- 45,000	679	3.0	27,077,665	1,263,957	2.4
$ 45,001 -- 55,000	603	2.6	29,864,371	1,410,449	2.7
$ 55,001 -- 65,000	390	1.7	23,347,294	1,111,816	2.1
$ 65,001 -- 75,000	322	1.4	22,604,501	1,082,698	2.0
$ 75,001 -- 85,000	238	1.0	18,866,004	907,092	1.7
$ 85,001 -- 100,000	288	1.3	26,465,177	1,277,626	2.4
$100,001 -- 150,000	477	2.1	57,130,386	2,774,292	5.3
$150,001 -- 200,000	225	1.0	38,636,407	1,887,190	3.6
Greater than $200,000	776	3.4	757,179,511	37,393,086	71.0
Total All Classes	**22,943**	**100.0%**	**$1,080,408,215**	**$52,692,646**	**100.0%**

*Does not include deficit.

SALES TAX

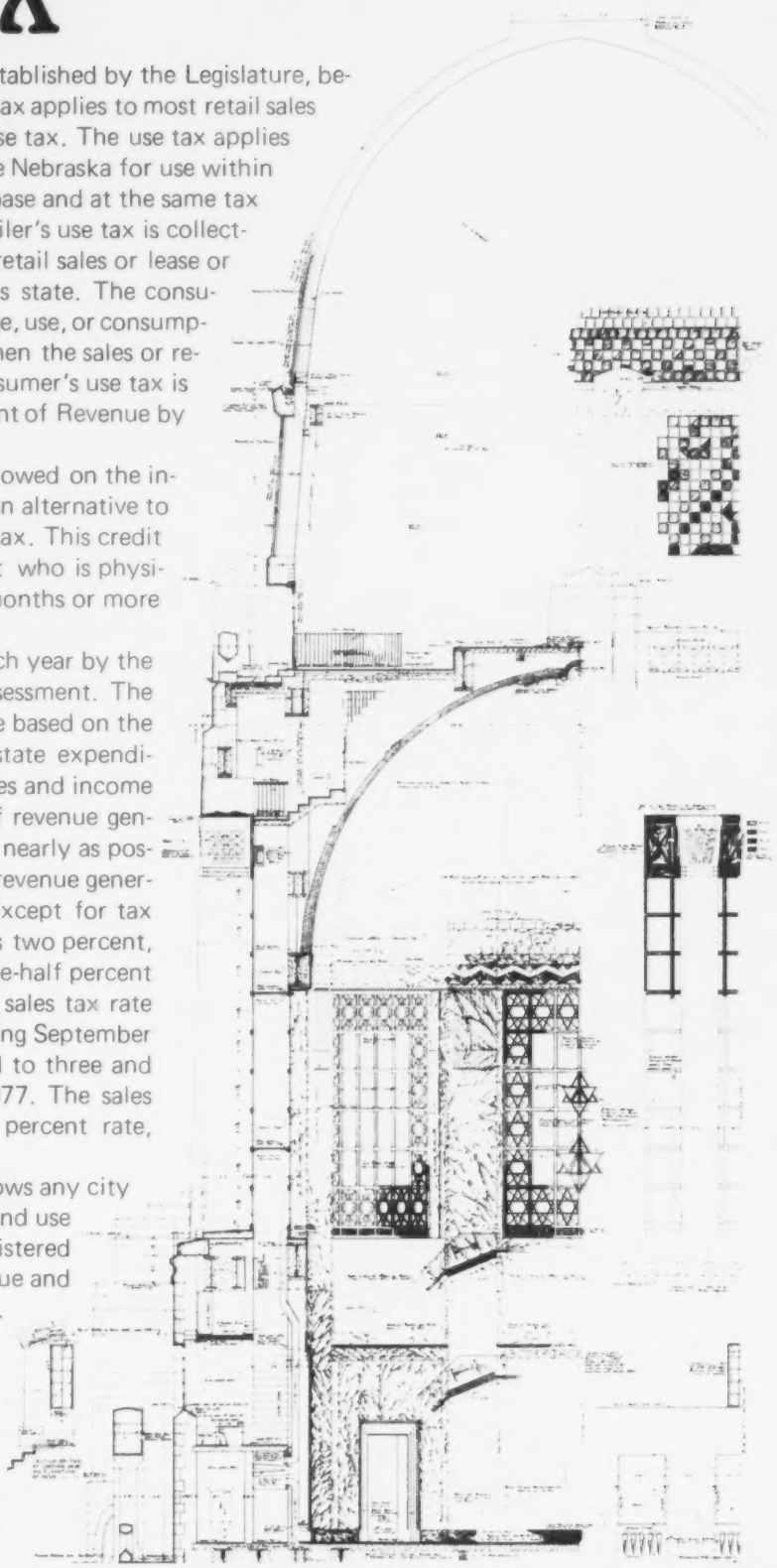
The general sales tax, which was established by the Legislature, became effective June 1, 1967. The sales tax applies to most retail sales and is complemented with a general use tax. The use tax applies primarily to purchases of goods outside Nebraska for use within the state and is levied upon the same base and at the same tax rate as the sales tax. The Nebraska retailer's use tax is collected by out-of-state ratailers who make retail sales or lease or rent property with delivery within this state. The consumer's use tax is imposed upon the storage, use, or consumption of property purchased at retail when the sales or retailer's use tax has not been paid. Consumer's use tax is paid directly to the Nebraska Department of Revenue by the purchaser.

A food sales tax credit, which is allowed on the individual income tax, was adopted as an alternative to exempting food items from the sales tax. This credit is allowed for each Nebraska resident who is physically present within the state for six months or more during the calendar year.

The sales tax rate is determined each year by the State Board of Equalization and Assessment. The rates for the sales and income taxes are based on the amount of revenue needed to meet state expenditures. State law stipulates that the sales and income tax rates be set so that the amount of revenue generated each year by the sales tax be as nearly as possible equal to but not more than the revenue generated by the individual income tax. Except for tax year 1969 when the sales tax rate was two percent, the state sales tax rate was two and one-half percent each year through 1975. In 1976 the sales tax rate was increased to three percent, beginning September 1, 1976. The sales tax rate was raised to three and one-half percent effective July 1, 1977. The sales tax rate was returned to the three percent rate, beginning January 1, 1978.

The Local Option Revenue Act allows any city to authorize and impose a local sales and use tax which will be collected and administered by the Nebraska Department of Revenue and remitted to the adopting municipality. Such tax must be either at the rate of one-half percent or one percent on retail sales within the municipality. A chronology of the city sales tax rates is given on page 52.

The 1978 Legislature enacted a law which authorized Omaha to increase its local sales and use tax to one



and one-half percent. This legislation also required that after April 6, 1978, local sales and use tax may be imposed only upon the approval of a majority of the qualified electors.

The implementation of the city sales tax imposed under the Local Option Revenue Act does not begin until the first day of the next calendar quarter following receipt by the State Tax Commissioner of a certified copy of the adopting ordinance, provided the certified copy is received 60 days prior to the start of the next calendar quarter.

Statistical Data

Net taxable sales and sales tax statistics separated by municipalities within each county are shown in Table 1. The figures for the smaller municipalities within a county have been combined in order to prevent disclosure of amounts for any individual retail establishment. The sales tax statistics reported for each municipality include transactions of business establishments near the municipality and in outlying rural areas so that all transactions within each county are included. These statistics are reported by the location of the retail merchant and sales. The sales tax will be shown in the city where that retailer is located, irrespective of the residence of the purchasing party. It should be noted that the sales tax figures in Table 1 reflect calculated amounts due before reduction for the retailer's collection fee.

The statistics in Table 1 are compiled from returns processed for the tax months January through December and any delinquent returns processed at the same time for other tax periods.

Table 2 includes the sales tax and retail sales for motor vehicles. Since the sales taxes on motor vehicle purchases are collected by the county treasurer and are not allocated to the city where the purchase was made, these statistics are separated only by county. The county where the vehicle is registered, which is not necessarily the county where it is purchased, reflects the statistics for the sales tax and net taxable sales. The net taxable sales figures shown are calculated from the sales tax statistics reported by the county treasurers.

The 1980 net taxable sales and sales tax statistics categorized by Nebraska Business Classification Code is given in Table 3.

Table 4 includes the Nebraska Business Classification net taxable sales and sales tax statistics by county. The county statistics are broken down into nine major categories: Agriculture; Mining; Construction; Manufacturing; Transportation; Wholesale; Retail; Trade; Finance; Insurance and Real Estate; and Services.

Table 5 reports the sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to the municipalities. The sales tax amounts shown are what was actually returned to the municipalities for the indicated tax year after deducting refunds and the statutory administrative fee.

A comparison of calendar year 1980 and calendar year 1979 general sales tax cash revenues is made in Table 6. These cash revenue statistics are accumulation of the tax receipts attributable to the month for which the liability was incurred.

Table 7 is a comparison of calendar year 1980 and calendar year 1979 General Fund sales tax cash receipts. Sales tax cash receipts are the taxes received and deposited during the specified processing month in which the taxes were received.

Total Net Taxable Sales and State Sales Tax

Table 1

Counties and Municipalities	CALENDAR YEAR 1980	
	Net Taxable Sales	Sales Tax
Adams		
Ayr	$ 711,933	$ 21,357.99
Hastings	168,252,454	5,047,579.33
Holstein	625,643	18,769.29
Juniata	3,325,480	99,764.40
Kenesaw	1,730,156	51,904.68
Prosser	536,251	16,087.53
Roseland	1,038,208	31,146.24
County Total	**$ 176,220,125**	**$ 5,286,609.46**
Antelope		
Brunswick	$ 951,377	$ 28,541.31
Clearwater	2,464,972	73,949.16
Elgin	5,944,473	178,334.21
Neligh	17,220,397	516,611.89
Oakdale	398,338	11,950.14
Orchard	2,369,563	71,086.89
Royal	284,616	8,538.48
County Total	**$ 29,633,736**	**$ 889,012.08**
Arthur		
Arthur	$ 767,920	$ 23,037.60
County Total	**$ 767,920**	**$ 23,037.60**
Banner		
Harrisburg	$ 229,858	$ 6,895.74
County Total	**$ 229,858**	**$ 6,895.74**
Blaine		
Brewster	$ 221,139	$ 6,634.17
Dunning	1,299,738	38,992.13
Purdum	193,515	5,805.45
County Total	**$ 1,714,392**	**$ 51,431.75**
Boone		
Albion	$ 22,038,904	$ 661,167.11
Cedar Rapids	2,086,560	62,596.79
Petersburg	1,894,598	56,837.94
Primrose	535,321	16,059.63
St. Edward	4,310,472	129,314.18
Other	104,965	3,148.95
County Total	**$ 30,970,820**	**$ 929,124.60**
Box Butte		
Alliance	$ 66,797,356	$ 2,003,920.75
Hemingford	3,447,629	103,428.87
County Total	**$ 70,244,985**	**$ 2,107,349.62**
Boyd		
Butte	$ 2,475,204	$ 74,256.12
Lynch	1,514,398	45,431.94
Naper	645,868	19,376.04
Spencer	3,499,892	104,996.76
Other	553,244	16,597.32
County Total	**$ 8,688,606**	**$ 260,658.18**
Brown		
Ainsworth	$ 22,746,894	$ 682,406.80
Johnstown	101,489	3,044.67
Long Pine	1,001,182	30,035.46
County Total	**$ 23,849,565**	**$ 715,486.93**
Buffalo		
Amherst	$ 1,828,828	$ 54,864.84
Elm Creek	3,481,357	104,440.71
Gibbon	6,789,185	203,674.82
Kearney	162,877,046	4,886,304.03
Pleasanton	1,478,133	44,343.99
Ravenna	10,427,777	312,833.32
Riverdale	348,425	10,452.71
Shelton	9,792,263	293,767.85
Other	474,965	14,248.95
County Total	**$ 197,497,979**	**$ 5,924,931.22**
Burt		
Craig	$ 833,242	$ 24,997.26
Decatur	2,253,794	67,613.80
Lyons	5,820,953	174,628.61
Oakland	6,260,340	187,810.19
Tekamah	16,864,232	505,925.44
County Total	**$ 32,032,561**	**$ 960,975.30**

Counties and Municipalities	CALENDAR YEAR 1980	
	Net Taxable Sales	Sales Tax
Butler		
Bellwood	$ 1,701,713	$ 51,051.39
Brainard	2,084,587	62,537.61
Bruno	231,559	6,946.77
David City	18,065,412	541,962.23
Dwight	665,245	19,957.35
Rising City	1,210,613	36,318.39
Ulysses	1,238,559	37,156.77
Other	547,436	16,423.26
County Total	**$ 25,745,124**	**$ 772,353.77**
Cass		
Avoca	$ 483,909	$ 14,517.27
Eagle	1,272,439	38,173.17
Elmwood	2,224,869	66,746.07
Greenwood	2,032,190	60,965.70
Louisville	6,163,757	184,912.70
Murdock	586,476	17,594.28
Murray	2,310,330	69,309.90
Nehawka	1,162,065	34,862.05
Plattsmouth	20,909,284	627,278.57
Union	773,625	23,208.75
Weeping Water	6,075,244	182,257.36
Other	587,638	17,629.14
County Total	**$ 44,581,826**	**$ 1,337,454.96**
Cedar		
Belden	$ 497,751	$ 14,932.53
Coleridge	2,226,030	66,780.90
Fordyce	839,874	25,196.22
Hartington	17,707,068	531,212.06
Laurel	7,797,910	233,937.28
Randolph	6,213,288	186,398.65
Wynot	755,687	22,670.57
Other	537,613	16,128.40
County Total	**$ 36,575,221**	**$ 1,097,256.61**
Chase		
Champion	$ 488,251	$ 14,647.55
Enders	307,510	9,225.38
Imperial	21,375,270	641,258.03
Lamar	228,700	6,861.03
Wauneta	5,499,527	164,985.90
County Total	**$ 27,899,258**	**$ 836,977.89**
Cherry		
Cody	$ 1,102,859	$ 33,085.77
Kilgore	401,493	12,044.79
Merriman	971,304	29,139.12
Valentine	27,720,812	831,624.38
Other	453,451	13,603.53
County Total	**$ 30,649,919**	**$ 919,497.59**
Cheyenne		
Dalton	$ 1,339,314	$ 40,179.41
Lodgepole	775,056	23,251.68
Potter	1,593,254	47,797.63
Sidney	39,588,302	1,187,649.88
Other	431,085	12,932.55
County Total	**$ 43,727,011**	**$ 1,311,811.15**
Clay		
Clay Center	$ 2,775,223	$ 83,256.67
Deweese	397,097	11,912.91
Edgar	3,983,876	119,516.28
Fairfield	3,636,511	109,095.34
Glenvil	432,108	12,963.26
Harvard	2,405,246	72,157.35
Ong	326,938	9,808.14
Sutton	12,772,050	383,161.49
Trumbull	2,430,744	72,922.32
Other	158,734	4,762.02
County Total	**$ 29,318,527**	**$ 879,555.78**
Colfax		
Clarkson	$ 7,616,144	$ 228,484.32
Howells	3,792,227	113,766.81
Leigh	2,815,348	84,460.44
Schuyler	25,737,844	772,139.02
Other	398,556	11,953.02
County Total	**$ 40,360,119**	**$ 1,210,803.61**

Continued – Table 1

Counties and Municipalities	CALENDAR YEAR 1980 Net Taxable Sales	Sales Tax
Madison		
Battle Creek	$ 5,082,864	$ 152,485.92
Madison	9,584,502	287,535.06
Meadow Grove	822,776	24,683.28
Newman Grove	4,205,657	126,169.70
Norfolk	169,621,393	5,088,638.03
Tilden	7,922,600	237,678.00
County Total	**$ 197,239,792**	**$ 5,917,189.99**
McPherson	**$ 165,783**	**$ 4,973.49**
Merrick		
Archer	$ 368,165	$ 11,044.95
Central City	19,836,299	595,089.08
Chapman	1,272,964	38,188.92
Clarks	2,652,544	79,576.33
Palmer	2,558,161	76,744.83
Silver Creek	2,883,230	86,496.90
County Total	**$ 29,571,363**	**$ 887,141.01**
Morrill		
Bayard	$ 5,978,560	$ 179,356.83
Bridgeport	20,403,312	612,099.37
Other	946,589	28,397.69
County Total	**$ 27,328,461**	**$ 819,853.89**
Nance		
Belgrade	$ 447,381	$ 13,421.43
Fullerton	8,722,182	261,665.46
Genoa	3,186,391	95,591.70
County Total	**$ 12,355,954**	**$ 370,678.59**
Nemaha		
Auburn	$ 23,984,627	$ 719,538.69
Brownville	591,690	17,750.71
Johnson	1,393,582	41,807.46
Peru	1,022,918	30,687.51
Other	399,806	11,994.18
County Total	**$ 27,392,623**	**$ 821,778.55**
Nuckolls		
Hardy	$ 465,462	$ 13,963.85
Lawrence	3,027,386	90,821.58
Nelson	4,023,587	120,707.62
Ruskin	1,531,611	45,948.33
Superior	20,953,272	628,598.72
Other	220,786	6,623.58
County Total	**$ 30,222,104**	**$ 906,663.68**
Otoe		
Burr	$ 502,180	$ 15,065.40
Douglas	845,845	25,375.35
Nebraska City	45,626,997	1,368,807.56
Otoe	683,651	20,509.53
Palmyra	914,282	27,428.46
Syracuse	14,969,956	449,098.65
Talmage	923,236	27,697.08
Unadilla	2,259,799	67,793.97
Other	495,468	14,864.04
County Total	**$ 67,221,414**	**$ 2,016,640.04**
Pawnee		
Burchard	$ 291,748	$ 8,752.44
Dubois	412,207	12,366.35
Lewiston	465,691	13,970.75
Pawnee City	5,644,172	169,324.07
Steinauer	499,258	14,977.74
Table Rock	2,034,610	61,038.30
County Total	**$ 9,347,686**	**$ 280,429.65**

Counties and Municipalities	CALENDAR YEAR 1980 Net Taxable Sales	Sales Tax
Perkins		
Elsie	$ 509,541	$ 15,286.26
Grant	15,843,339	475,300.14
Madrid	933,841	28,015.19
Venango	791,927	23,757.81
Other	110,242	3,307.26
County Total	**$ 18,188,890**	**$ 545,666.66**
Phelps		
Bertrand	$ 2,553,590	$ 76,607.70
Holdrege	56,058,346	1,681,750.46
Loomis	2,702,843	81,085.29
Other	912,762	27,382.85
County Total	**$ 62,227,541**	**$ 1,866,826.30**
Pierce		
McLean	$ 510,700	$ 15,321.00
Osmond	5,782,268	173,468.04
Pierce	6,622,627	198,678.77
Plainview	10,319,241	309,577.23
Other	439,264	13,177.92
County Total	**$ 23,674,100**	**$ 710,222.96**
Platte		
Columbus	$ 141,404,953	$ 4,242,142.39
Cornlea	2,259,576	67,787.28
Creston	1,028,434	30,853.02
Humphrey	9,167,962	275,038.84
Lindsay	4,149,915	124,497.46
Monroe	1,181,890	35,456.70
Platte Center	3,055,754	91,672.62
Other	652,653	19,579.61
County Total	**$ 162,901,137**	**$ 4,887,027.92**
Polk		
Osceola	$ 7,942,861	$ 238,285.84
Polk	1,577,590	47,327.70
Shelby	3,006,035	90,181.05
Stromsburg	8,195,219	245,856.55
County Total	**$ 20,721,705**	**$ 621,651.14**
Red Willow		
Bartley	$ 2,110,506	$ 63,315.18
Danbury	383,062	11,491.86
Indianola	2,933,984	88,019.52
Lebanon	228,624	6,858.72
McCook	79,022,112	2,370,663.48
County Total	**$ 84,678,288**	**$ 2,540,348.76**
Richardson		
Dawson	$ 487,883	$ 14,636.49
Falls City	32,016,262	960,487.62
Humboldt	7,454,010	223,594.31
Rulo	684,680	20,540.40
Salem	308,853	9,265.59
Shubert	344,911	10,347.33
Stella	723,221	21,696.63
Verdon	467,550	14,026.50
County Total	**$ 42,487,370**	**$ 1,274,594.87**
Rock		
Bassett	$ 13,371,104	$ 401,133.08
Other	551,393	16,541.79
County Total	**$ 13,922,497**	**$ 417,674.87**
Saline		
Crete	$ 32,753,399	$ 982,601.96
Dewitt	3,944,426	118,332.76
Dorchester	1,566,588	46,997.64
Friend	8,911,246	267,337.40
Swanton	653,984	19,619.52
Tobias	393,816	11,814.48
Western	721,480	21,644.39
Wilber	4,995,443	149,863.29
County Total	**$ 53,940,382**	**$ 1,618,211.44**

Counties and Municipalities	CALENDAR YEAR 1980	
	Net Taxable Sales	Sales Tax
Greeley		
Greeley	$ 1,885,879	$ 56,576.37
Scotia	2,109,249	63,277.42
Spalding	4,206,314	126,189.42
Wolbach	1,365,100	40,953.00
County Total	**$ 9,566,542**	**$ 286,996.21**
Hall		
Alda	$ 2,264,597	$ 67,937.91
Cairo	2,334,616	70,038.48
Doniphan	1,756,505	52,695.15
Grand Island	344,995,135	10,349,778.18
Wood River	4,383,579	131,507.38
County Total	**$ 355,734,432**	**$ 10,671,957.10**
Hamilton		
Aurora	$ 26,201,018	$ 786,021.63
Giltner	1,840,954	55,228.62
Hampton	3,337,354	100,120.62
Hordville	322,119	9,663.57
Marquette	372,174	11,165.22
Phillips	1,347,844	40,435.32
County Total	**$ 33,421,463**	**$ 1,002,634.98**
Harlan		
Alma	$ 10,209,116	$ 306,273.38
Orleans	1,872,661	56,179.84
Republican City	1,173,793	35,213.79
Stamford	792,772	23,783.16
Other	748,476	22,454.28
County Total	**$ 14,796,818**	**$ 443,904.45**
Hayes	**$ 884,460**	**$ 26,533.80**
Hitchcock		
Culbertson	$ 2,342,709	$ 70,281.26
Palisade	2,128,654	63,859.62
Stratton	1,675,108	50,253.24
Trenton	2,335,170	70,054.76
County Total	**$ 8,481,641**	**$ 254,448.88**
Holt		
Atkinson	$ 14,475,393	$ 434,261.77
Chambers	1,367,803	41,034.09
Emmet	362,518	10,875.54
Ewing	4,775,247	143,257.45
O'Neill	43,052,536	1,291,575.96
Page	818,634	24,559.02
Stuart	2,428,085	72,842.55
Other	159,112	4,773.36
County Total	**$ 67,439,328**	**$ 2,023,179.74**
Hooker		
Mullen	$ 3,313,432	$ 99,402.96
County Total	**$ 3,313,432**	**$ 99,402.96**
Howard		
Boelus	$ 701,986	$ 21,059.58
Dannebrog	1,709,502	51,285.06
Elba	1,271,664	38,149.92
Farwell	1,168,856	35,065.69
St. Libory	277,651	8,329.53
St. Paul	15,549,088	466,472.64
Other	165,018	4,950.54
County Total	**$ 20,843,765**	**$ 625,312.96**
Jefferson		
Daykin	$ 1,452,835	$ 43,585.05
Diller	888,655	26,659.65
Endicott	206,866	6,205.98
Fairbury	33,764,230	1,012,926.88
Jansen	2,029,921	60,897.63
Plymouth	4,423,852	132,715.56
Reynolds	214,051	6,421.53
Other	454,749	13,642.47
County Total	**$ 43,435,159**	**$ 1,303,054.75**

Counties and Municipalities	CALENDAR YEAR 1980	
	Net Taxable Sales	Sales Tax
Johnson		
Cook	$ 1,486,045	$ 44,581.35
Elk Creek	737,833	22,134.99
Sterling	1,794,988	53,849.64
Tecumseh	12,905,158	387,154.73
Other	175,669	5,270.07
County Total	**$ 17,099,693**	**$ 512,990.78**
Kearney		
Axtell	$ 1,775,581	$ 53,267.50
Minden	22,688,~~087~~	680,642.27
Wilcox	2,065,470	61,964.10
Other	339,083	10,172.49
County Total	**$ 26,868,221**	**$ 806,046.36**
Keith		
Brule	$ 1,762,468	$ 52,874.01
Keystone	201,398	6,041.94
Lemoyne	645,778	19,373.34
Ogallala	51,304,301	1,539,128.95
Paxton	3,519,209	105,576.27
Other	217,941	6,538.23
County Total	**$ 57,651,095**	**$ 1,729,532.74**
Keya Paha		
Springview	$ 1,656,245	$ 49,687.35
Other	123,799	3,713.97
County Total	**$ 1,780,044**	**$ 53,401.32**
Kimball		
Bushnell	$ 125,618	$ 3,768.54
Dix	680,151	20,404.53
Kimball	34,707,970	1,041,239.11
County Total	**$ 35,513,739**	**$ 1,065,412.18**
Knox		
Bloomfield	$ 9,392,782	$ 281,777.61
Center	724,043	21,721.29
Creighton	11,290,215	338,706.50
Crofton	6,872,399	206,171.97
Niobrara	2,268,858	68,065.74
Verdel	289,367	8,681.01
Verdigre	3,673,272	110,198.27
Wausa	3,351,096	100,532.90
Other	194,876	5,846.28
County Total	**$ 38,056,908**	**$ 1,141,701.57**
Lancaster		
Bennett	$ 1,416,014	$ 42,480.42
Davey	365,046	10,951.38
Denton	610,530	18,315.90
Firth	1,483,586	44,507.58
Hallam	499,831	14,994.94
Hickman	2,343,014	70,290.42
Lincoln	971,009,630	29,130,373.34
Malcolm	224,322	6,729.66
Martell	495,669	14,870.07
Panama	1,106,700	33,201.00
Raymond	624,455	18,733.65
Roca	773,730	23,211.90
Walton	237,891	7,136.73
Waverly	4,352,274	130,568.22
Other	943,180	28,295.40
County Total	**$ 986,485,872**	**$ 29,594,066.61**
Lincoln		
Brady	$ 1,169,117	$ 35,073.51
Hershey	2,659,778	79,793.34
Maxwell	702,566	21,076.98
North Platte	175,113,732	5,253,411.92
Sutherland	4,683,458	140,503.75
Wallace	1,549,588	46,487.66
Other	133,955	4,018.65
County Total	**$ 186,012,194**	**$ 5,580,365.81**
Logan	**$ 1,239,935**	**$ 37,196.05**
Loup	**$ 872,377**	**$ 26,171.31**

Continued – Table 1

Counties and Municipalities	CALENDAR YEAR 1980	
	Net Taxable Sales	Sales Tax
Cuming		
Bancroft	$ 2,598,497	$ 77,954.96
Beemer	5,756,135	172,684.05
West Point	29,521,141	885,634.16
Wisner	9,577,979	287,339.37
County Total	**$ 47,453,752**	**$ 1,423,612.54**
Custer		
Anselmo	$ 679,878	$ 20,396.34
Ansley	1,718,155	51,544.65
Arnold	4,627,145	138,814.35
Broken Bow	40,563,718	1,216,911.56
Callaway	2,260,726	67,821.78
Comstock	391,850	11,755.50
Mason City	375,478	11,264.34
Merna	3,732,848	111,985.44
Oconto	342,594	10,277.82
Sargent	4,643,857	139,315.71
Other	274,918	8,247.54
County Total	**$ 59,611,167**	**$ 1,788,335.03**
Dakota		
Dakota City	$ 2,867,010	$ 86,010.30
Emerson	4,038,757	121,162.71
Homer	977,017	29,310.51
Jackson	3,089,647	92,689.41
So. Sioux City	38,556,371	1,156,691.15
Other	549,230	16,476.90
County Total	**$ 50,078,032**	**$ 1,502,340.98**
Dawes		
Chadron	$ 36,389,515	$ 1,091,685.45
Crawford	6,087,493	182,625.18
Other	49,904	1,497.12
County Total	**$ 42,526,912**	**$ 1,275,807.75**
Dawson		
Cozad	$ 27,711,815	$ 831,210.52
Farnam	891,800	26,754.00
Gothenburg	28,098,008	842,940.25
Lexington	57,129,441	1,713,883.11
Overton	2,402,390	72,071.71
Sumner	1,155,334	34,660.02
Other	714,470	21,434.10
County Total	**$ 118,103,258**	**$ 3,542,953.71**
Deuel		
Big Springs	$ 3,661,010	$ 109,830.19
Chappell	5,117,562	153,526.86
County Total	**$ 8,778,572**	**$ 263,357.05**
Dixon		
Allen	$ 1,315,028	$ 39,450.84
Newcastle	1,156,301	34,688.99
Ponca	4,566,177	136,985.26
Wakefield	4,342,992	130,289.62
Other	635,666	19,069.98
County Total	**$ 12,016,164**	**$ 360,484.69**
Dodge		
Dodge	$ 5,760,470	$ 172,814.10
Fremont	155,374,074	4,661,222.51
Hooper	5,338,014	160,140.42
Nickerson	583,647	17,509.41
North Bend	9,393,087	281,792.59
Scribner	6,365,776	190,973.27
Snyder	1,719,933	51,597.99
Uehling	2,096,749	62,902.42
Other	441,464	13,243.92
County Total	**$ 187,073,214**	**$ 5,612,196.63**
Douglas		
Bennington	$ 3,336,460	$ 100,093.80
Elkhorn	9,846,037	295,381.20
Irvington	1,299,593	38,987.82
Millard	20,707,362	621,220.83
Omaha	2,358,303,986	70,749,124.34
Ralston	18,918,546	567,556.31
Valley	9,377,189	381,306.65
Waterloo	4,481,223	134,436.69
Other	469,086	14,072.58
County Total	**$2,426,739,482**	**$ 72,802,180.22**

Counties and Municipalities	CALENDAR YEAR 1980	
	Net Taxable Sales	Sales Tax
Dundy		
Benkelman	$ 9,192,196	$ 275,765.88
Haigler	477,022	14,310.66
Other	442,588	13,277.65
County Total	**$ 10,111,806**	**$ 303,354.19**
Fillmore		
Exeter	$ 2,807,219	$ 84,216.57
Fairmont	2,673,987	80,219.61
Geneva	21,295,468	638,864.13
Grafton	477,594	14,327.82
Milligan	1,762,208	52,857.21
Ohiowa	352,023	10,560.69
Shickley	4,446,372	133,391.13
Strang	375,238	11,257.16
County Total	**$ 34,190,109**	**$ 1,025,694.32**
Franklin		
Bloomington	$ 485,523	$ 14,565.59
Campbell	1,059,535	31,786.04
Franklin	9,039,885	271,196.55
Hildreth	3,057,806	91,734.18
Naponee	347,642	10,429.26
Riverton	206,883	6,206.49
Upland	432,121	12,963.63
County Total	**$ 14,629,395**	**$ 438,881.84**
Frontier		
Curtis	$ 4,683,834	$ 140,515.02
Eustis	2,640,897	79,226.91
Maywood	961,886	28,856.58
Other	151,915	4,557.45
County Total	**$ 8,438,532**	**$ 253,155.96**
Furnas		
Arapahoe	$ 8,995,741	$ 269,872.23
Beaver City	2,440,865	73,225.95
Cambridge	6,329,682	189,890.46
Holbrook	710,223	21,306.69
Oxford	5,106,078	153,182.34
Wilsonville	352,850	10,585.51
Other	454,741	13,642.23
County Total	**$ 24,390,180**	**$ 731,705.41**
Gage		
Adams	$ 2,866,123	$ 85,983.68
Barneston	333,921	10,017.63
Beatrice	85,739,720	2,572,182.49
Blue Springs	296,776	8,903.28
Clatonia	556,132	16,683.96
Cortland	1,223,586	36,707.58
Filley	909,144	27,274.32
Liberty	212,790	6,383.70
Odell	1,418,589	42,557.67
Pickrell	1,552,613	46,578.39
Wymore	5,801,904	174,057.14
Other	200,743	6,022.29
County Total	**$ 101,112,041**	**$ 3,033,352.13**
Garden		
Lewellen	$ 1,486,923	$ 44,607.69
Lisco	294,866	8,845.98
Oshkosh	6,812,087	204,362.58
County Total	**$ 8,593,876**	**$ 257,816.25**
Garfield		
Burwell	$ 10,602,092	$ 318,062.76
County Total	**$ 10,602,092**	**$ 318,062.76**
Gosper		
Elwood	$ 8,103,253	$ 243,097.57
Smithfield	176,360	5,290.80
County Total	**$ 8,279,613**	**$ 248,388.37**
Grant		
Ashby	$ 678,050	$ 20,341.50
Hyannis	1,708,788	51,263.64
Whitman	709,826	21,294.78
County Total	**$ 3,096,664**	**$ 92,899.92**

Counties and Municipalities	CALENDAR YEAR 1980	
	Net Taxable Sales	Sales Tax
Sarpy		
Bellevue	$ 97,926,608	$ 2,937,798.12
Gretna	5,874,334	176,230.02
LaVista	18,589,734	557,692.02
Papillion	17,599,692	527,990.92
Springfield	2,507,948	75,238.44
Other	311,578	9,347.31
County Total	**$ 142,809,894**	**$ 4,284,296.83**
Saunders		
Ashland	$ 9,956,064	$ 298,685.01
Cedar Bluffs	991,559	29,746.76
Ceresco	6,402,487	192,074.63
Colon	322,409	9,672.27
Mead	1,155,269	34,658.07
Morse Bluff	536,271	16,088.13
Prague	1,125,055	33,751.69
Valparaiso	3,220,699	96,621.05
Wahoo	25,415,625	762,468.78
Weston	993,894	29,816.82
Yutan	816,513	24,495.39
Other	642,436	19,273.06
County Total	**$ 51,578,281**	**$ 1,547,351.66**
Scotts Bluff		
Gering	$ 37,025,943	$ 1,110,778.28
Henry	548,937	16,468.10
Lyman	761,807	22,854.26
Minatare	2,614,096	78,422.96
Mitchell	13,284,752	398,542.58
Morrill	3,645,905	109,377.15
Scottsbluff	158,868,395	4,766,054.00
Other	479,435	14,383.05
County Total	**$ 217,229,270**	**$ 6,516,880.38**
Seward		
Beaver Crossing	$ 1,504,716	$ 45,141.46
Cordova	427,476	12,824.30
Garland	647,218	19,416.52
Milford	7,155,564	214,658.96
Pleasant Dale	634,049	19,021.50
Seward	40,488,179	1,214,645.26
Staplehurst	317,941	9,538.23
Utica	3,032,457	90,973.71
Other	443,612	13,308.36
County Total	**$ 54,651,212**	**$ 1,639,528.30**
Sheridan		
Gordon	$ 23,277,586	$ 698,327.61
Hay Springs	4,082,307	122,469.21
Rushville	9,022,404	270,672.19
Whiteclay	3,675,244	110,257.32
Other	321,557	9,646.71
County Total	**$ 40,379,098**	**$ 1,211,373.04**
Sherman		
Ashton	$ 772,582	$ 23,177.46
Hazard	237,518	7,125.54
Litchfield	744,957	22,348.71
Loup City	9,532,160	285,964.86
Rockville	273,367	8,201.01
County Total	**$ 11,560,584**	**$ 346,817.58**
Sioux		
Harrison	$ 1,888,715	$ 56,661.43
County Total	**$ 1,888,715**	**$ 56,661.43**
Stanton		
Pilger	$ 2,010,671	$ 60,320.13
Stanton	5,773,588	173,207.64
County Total	**$ 7,784,259**	**$ 233,527.77**
Thayer		
Alexandria	$ 581,528	$ 17,445.84
Belvidere	764,217	22,926.51
Bruning	2,371,476	71,144.28
Byron	1,851,648	55,549.44
Carleton	953,730	28,611.90
Chester	1,192,759	35,782.77
Davenport	2,644,285	79,328.55
Deshler	3,828,600	114,858.00
Hebron	14,691,281	440,738.42
Other	517,660	15,529.80
County Total	**$ 29,397,184**	**$ 881,915.51**

Counties and Municipalities	CALENDAR YEAR 1980	
	Net Taxable Sales	Sales Tax
Thomas		
Thedford	$ 2,775,449	$ 83,263.48
Other	555,616	16,668.48
County Total	**$ 3,331,065**	**$ 99,931.96**
Thurston		
Pender	$ 7,478,451	$ 224,353.53
Rosalie	448,023	13,440.69
Thurston	596,311	17,889.33
Walthill	2,560,072	76,802.16
Other	202,038	6,061.14
County Total	**$ 11,284,895**	**$ 338,546.85**
Valley		
Arcadia	$ 2,356,439	$ 70,693.83
Ord	21,493,708	644,810.29
Other	1,076,761	32,302.83
County Total	**$ 24,926,908**	**$ 747,806.95**
Washington		
Arlington	$ 4,092,965	$ 122,789.01
Blair	42,179,332	1,265,380.05
Ft. Calhoun	1,108,957	33,268.71
Herman	1,476,812	44,304.39
Other	1,322,373	39,671.19
County Total	**$ 50,180,439**	**$ 1,505,413.35**
Wayne		
Hoskins	$ 573,288	$ 17,198.64
Wayne	34,712,210	1,041,366.08
Winside	1,117,152	33,514.56
Other	656,299	19,688.97
County Total	**$ 37,058,949**	**$ 1,111,768.25**
Webster		
Blue Hill	$ 3,368,068	$ 100,999.38
Guide Rock	968,592	29,057.76
Red Cloud	9,923,358	297,700.53
Other	483,666	14,509.89
County Total	**$ 14,743,684**	**$ 442,267.56**
Wheeler		
Bartlett	$ 1,330,052	$ 39,901.56
Ericson	611,484	18,344.52
County Total	**$ 1,941,536**	**$ 58,246.08**
York		
Bradshaw	$ 982,768	$ 29,483.03
Gresham	1,513,452	45,403.56
Henderson	9,096,487	272,894.61
McCool Jct.	1,609,078	48,272.34
Waco	953,180	28,595.41
York	70,225,077	2,106,731.95
Other	638,001	19,140.05
County Total	**$ 85,018,043**	**$ 2,550,520.95**
Unallocated Sales Tax	**$ 588,334,125**	**$ 17,650,023.79**
Total	**$8,193,714,762**	**$245,811,162.20**

Table 2

Sales Tax on Motor Vehicles

County	CALENDAR YEAR 1980	
	Net Taxable Sales	Sales Tax
Adams	$ 15,735,717	$ 458,671.35
Antelope	5,222,766	152,289.66
Arthur	416,440	12,118.40
Banner	1,458,119	42,431.27
Blaine	593,743	17,277.93
Boone	4,095,169	120,577.09
Box Butte	9,023,364	262,854.90
Boyd	1,580,287	45,985.37
Brown	2,732,029	79,621.60
Buffalo	17,972,451	523,495.19
Burt	5,228,004	152,169.41
Butler	4,966,284	144,518.87
Cass	10,296,522	303,559.49
Cedar	5,696,810	165,929.17
Chase	5,566,176	162,032.95
Cherry	4,410,906	128,527.37
Cheyenne	6,921,215	201,787.88
Clay	5,627,260	163,743.72
Colfax	4,477,955	130,693.75
Cuming	7,016,841	204,357.15
Custer	8,794,434	257,566.45
Dakota	7,888,141	231,228.56
Dawes	4,700,335	137,004.74
Dawson	14,086,789	411,400.21
Deuel	1,817,290	53,334.46
Dixon	3,419,867	99,640.08
Dodge	19,127,155	556,931.55
Douglas	174,372,362	5,083,166.60
Dundy	2,415,296	70,405.60
Fillmore	5,432,055	158,084.80
Franklin	2,882,593	83,946.45
Frontier	2,868,335	83,782.61
Furnas	3,711,208	108,646.77
Gage	12,221,936	356,483.90
Garden	2,213,606	64,415.95
Garfield	1,591,854	46,675.65
Gosper	1,824,855	53,160.91
Grant	827,768	24,088.06
Greeley	2,210,833	64,557.79
Hall	27,315,683	795,316.52
Hamilton	6,068,933	176,835.16
Harlan	3,160,466	91,969.56
Hayes	1,437,926	41,843.64
Hitchcock	3,622,697	105,537.27
Holt	9,079,136	264,443.23
Hooker	473,848	13,788.99
Howard	3,645,040	106,380.49
Jefferson	$ 4,970,707	$ 144,719.17
Johnson	2,389,824	69,699.69
Kearney	5,271,090	153,808.73
Keith	5,863,755	171,187.02
Keya Paha	821,772	25,101.23
Kimball	4,379,865	127,613.08
Knox	5,470,968	160,487.38
Lancaster	84,051,264	2,449,931.86
Lincoln	19,907,636	579,312.21
Logan	721,619	20,999.13
Loup	640,701	18,644.38
Madison	16,414,881	478,705.96
McPherson	527,969	15,363.93
Merrick	5,315,608	154,791.19
Morrill	5,103,687	148,687.47
Nance	2,685,986	78,233.53
Nemaha	4,323,009	126,625.69
Nuckolls	4,192,124	122,035.81
Otoe	7,899,823	230,791.40
Pawnee	2,003,891	58,313.25
Perkins	3,382,814	98,439.87
Phelps	7,960,187	232,079.28
Pierce	4,629,113	134,727.44
Platte	16,405,991	477,909.43
Polk	4,328,581	125,961.71
Red Willow	8,465,499	246,606.54
Richardson	5,062,872	147,329.58
Rock	1,899,858	55,525.87
Saline	6,399,012	186,365.42
Sarpy	40,623,930	1,182,156.37
Saunders	9,236,813	271,058.39
Scotts Bluff	23,783,385	692,343.51
Seward	7,592,212	221,188.38
Sheridan	4,885,574	142,310.81
Sherman	2,296,837	66,863.66
Sioux	1,847,596	53,765.04
Stanton	3,291,889	95,830.89
Thayer	4,473,835	130,386.98
Thomas	692,396	20,148.72
Thurston	2,623,301	76,596.32
Valley	2,847,404	82,859.47
Washington	8,381,151	243,926.19
Wayne	4,255,153	123,824.96
Webster	2,989,224	86,986.42
Wheeler	937,649	28,076.28
York	8,987,083	261,680.03
Total	**$817,484,037**	**$23,833,278.19**

Sales Tax Statistics by Nebraska Business Classification

Table 3

Business Classification	1980 Net Taxable Sales	1980 Sales Tax
AGRICULTURAL		
Agricultural Production	$ 8,064,808	$ 241,944.33
Wheat	959,972	28,799.16
Corn	1,617,592	48,527.76
Soybeans	712,801	21,384.03
Cash Grains, NEC	3,739,077	112,172.36
Field Crops, Except Cash Grains	1,928,686	57,860.61
Vegetables and Melons	1,235,042	37,051.23
Fruits and Tree Nuts	6,515,298	195,458.92
Horticultural Specialties	2,973,855	89,215.65
General Farms, Primarily Crops	5,603,503	168,105.09
Class Total	**$ 33,350,634**	**$ 1,000,519.14**
Agricultural Livestock	$ 1,312,290	$ 39,368.70
Livestock, Except Specialties	1,361,352	40,840.56
Beef Cattle Feedlots	343,538	10,306.14
Beef Cattle, Except Feedlots	115,712	3,471.36
Hogs	404,919	12,147.57
Sheep and Goats	100,594	3,017.82
Dairy Farms	1,702,595	51,077.83
Poultry and Eggs	2,799,659	83,989.77
Chickens	20,010	600.30
Chicken Eggs	273,456	8,203.68
Turkey and Turkey Eggs	4,134,265	124,027.95
Poultry Hatcheries	930,462	27,913.86
Animal Specialties	935,056	28,051.69
General Farms, Primarily Livestock	452,199	13,565.97
Class Total	**$ 14,886,107**	**$ 446,583.20**
Agricultural Services	$ 13,121,756	$ 393,652.59
Soil Preparation Services	3,442,724	103,281.74
Crop Planting, Cultivating & Protection	3,509,058	105,271.72
Veterinary Services	3,845,853	115,332.98
Animal Services, Except Veterinary	4,138,951	124,168.38
Farm Labor and Management Services	1,473,078	44,192.34
Landscape and Horticultural Services	5,734,454	172,033.71
Class Total	**$ 35,265,874**	**$ 1,057,933.46**
Forestry	**$ 1,752,094**	**$ 52,562.82**
Fishing, Hunting and Trapping	$ 31,194	$ 935.82
Commercial Fishing	2,719	81.57
Fish Hatcheries and Preserves	36,389	1,091.67
Other	22,466,411	673,992.34
Class Total	**$ 22,536,713**	**$ 676,101.40**
MINING		
Metal Mining	**$ 10,373**	**$ 311.19**

Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Oil and Gas Extraction	$ 2,168,599	$ 65,057.97
Crude Petroleum and Natural Gas	868,606	26,058.18
Natural Gas Liquids	1,105,253	33,157.59
Oil and Gas Field Services	5,530,364	165,910.92
Class Total	**$ 9,672,822**	**$ 290,184.66**
Nonmetalic Mineral Mining	$ 1,957,782	$ 58,733.46
Sand and Gravel	6,220,130	186,606.89
Other	3,056,179	91,684.49
Class Total	**$ 1,234,091**	**$ 337,024.84**
CONSTRUCTION		
Building Construction	$ 11,216,874	$ 336,506.22
Residential Building Contractors	7,280,648	218,419.44
Operative Builders	8,426,142	252,784.26
Nonresidential Building Contractors	10,361,787	310,853.58
Class Total	**$ 37,285,451**	**$ 1,118,563.50**
Other Construction	$ 3,191,012	$ 95,730.36
Highway and Street Construction	3,150,608	94,518.24
Other Heavy Construction	1,956,515	58,695.45
Class Total	**$ 8,298,135**	**$ 248,944.05**
Special Trade Contractors	$ 7,472,915	$ 224,187.45
Plumbing and Heating	6,910,615	207,318.45
Painting and Decorating	620,066	18,601.98
Electrical Work	7,266,497	217,994.89
Masonry	1,525,626	45,768.78
Carpentering and Flooring	2,858,474	85,754.22
Roofing and Sheet Metal Work	2,103,589	63,107.67
Concrete Work	25,625,971	768,776.13
Water Well Drilling	23,328,331	699,849.93
Miscellaneous	32,725,654	981,769.83
Class Total	**$ 110,437,738**	**$ 3,313,129.33**
MANUFACTURING		
Food Products	$ 4,326,114	$ 129,783.43
Meat Products	8,604,097	258,122.91
Dairy Products	4,939,470	148,184.01
Canned Fruits and Vegetables	4,763	142.89
Grain Mill Products	1,304,111	39,097.44
Bakery Products	6,333,938	190,018.14
Sugar and Confectionary Products	131,072	3,932.14
Fats and Oils	55,863	1,675.89
Beverages	3,402,643	102,079.29
Miscellaneous	2,313,580	69,407.37
Class Total	**$ 31,415,651**	**$ 942,443.51**
Tobacco Manufacturers	$ 14,583	$ 437.49
Cigarettes	170,569	5,117.07
Other	26,064	781.92
Class Total	**$ 211,216**	**$ 6,336.48**

Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Other Manufacturing		
Textile Mill Products	$ 9,073,699	$ 272,210.97
Apparel and Finished Fabric Products	5,099,510	152,985.30
Class Total	**$ 14,173,209**	**$ 425,196.27**
Lumber and Wood Products, Except Furniture	$ 8,813,169	$ 264,395.07
Sawmills and Planning Mills	3,081,272	92,438.16
Miscellaneous	7,590,386	227,711.58
Class Total	**$ 19,484,827**	**$ 584,544.81**
Furniture and Fixtures	$ 881,940	$ 26,458.23
Household Furniture	1,009,503	30,285.09
Office Furniture	235,832	7,074.96
Miscellaneous	1,938,876	58,166.28
Class Total	**$ 4,066,151**	**$ 121,984.56**
Printing and Publishing	$ 13,619,063	$ 408,571.88
Newspaper Printing and Publishing	4,501,621	135,048.66
Books	2,000,992	60,029.76
Miscellaneous Publishing	1,712,618	51,378.54
Commercial Printing	30,321,682	909,650.46
Service Industries for Printing	3,389,888	101,696.64
Miscellaneous Printing	10,055,062	301,651.81
Class Total	**$ 65,600,926**	**$ 1,968,027.75**
Chemical and Allied Products	$ 5,434,584	$ 163,037.52
Industrial Inorganic Chemicals	2,240,147	67,204.41
Drugs	3,751,201	112,536.05
Soap and Cosmetics	2,727,331	81,819.93
Paints	3,750,549	112,516.47
Industrial Organic Chemicals	164,177	4,925.31
Agricultural Chemicals	1,913,111	57,393.58
Miscellaneous	6,572,482	197,174.49
Class Total	**$ 26,553,582**	**$ 796,607.76**
Petroleum Refining	**$ 10,248,635**	**$ 307,459.15**
Rubber and Plastics Products	**$ 2,818,124**	**$ 84,543.72**
Fabricated Metal Products	**$ 64,435,284**	**$ 1,933,058.52**
Nonelectrical Machinery	$ 8,328,203	$ 249,846.09
Farm and Garden	28,672,358	860,170.74
Other	13,277,889	398,336.67
Class Total	**$ 50,278,450**	**$ 1,508,353.50**
Electrical Machinery and Supplies	**$ 24,571,843**	**$ 737,155.34**
Miscellaneous Manufacturing Industries	**$ 72,742,832**	**$ 2,182,284.98**

Business Classification	1980 Net Taxable Sales	1980 Sales Tax
TRANSPORTATION		
Railroad Transportation	$ 97,220	$ 2,916.60
Railroads	629,851	18,895.58
Local and Suburban Transit and Taxicabs	86,003	2,580.09
Local and Suburban Passenger Transportation	724,771	21,743.13
Class Totals	**$ 1,537,845**	**$ 46,135.40**
Motor Freight Transportation and Warehousing	$ 251,846	$ 7,555.38
Trucking	14,460,480	433,814.44
Public Warehousing	832,959	24,988.74
Class Total	**$ 15,545,285**	**$ 466,358.56**
Air Transportation	$ 11,106,697	$ 333,200.91
Certified Air Carriers	1,267,584	38,027.55
Other	1,186,207	35,586.21
Class Total	**$ 13,560,488**	**$ 406,814.67**
Nonnatural Gas Pipelines	**$ 223,597**	**$ 6,707.91**
Communication	$ 827,774	$ 24,833.22
Telephone Communication	200,284,106	6,008,523.19
Telegraph Communication	1,063,711	31,911.32
Radio and Television Broadcasting	858,175	25,745.25
Communication Services, NEC	14,023,978	420,719.34
Class Total	**$ 217,057,744**	**$ 6,511,732.32**
Electric, Gas and Sanitary Services	$ 95,263,636	$ 2,857,909.11
Electric Companies and Systems	232,650,926	6,979,527.68
Gas Companies and Systems	105,802,237	3,174,067.55
Combination Electric and Gas Systems	17,908,692	537,260.76
Water Supply	18,317,917	549,537.48
Sanitary Services	722,216	21,666.52
Steam Supply and Systems	3,424,899	102,746.97
Irrigation Systems	8,475,127	254,253.81
Class Total	**$ 482,565,650**	**$ 14,476,969.88**
WHOLESALE		
Wholesale Trade	$ 76,888,384	$ 2,306,651.64
Automotive Parts and Supplies	53,968,418	1,619,053.39
Furniture and Home Furnishings	5,310,521	159,315.63
Construction Materials	28,374,650	851,239.39
Electrical Goods	82,595,001	2,477,850.02
Hardware, Plumbing and Heating Supplies	79,292,153	2,378,764.76
Miscellaneous Durable Goods	76,629,416	2,298,882.44
Paper and Paper Products	20,095,002	602,850.26
Drugs	11,606,621	348,198.61
Groceries	18,713,904	561,417.12
Farm Product Raw Materials	5,096,463	152,893.79
Petroleum and Petroleum Products	26,138,969	784,169.41
Beer, Wine and Alcoholic Beverages	4,303,251	129,097.53
Miscellaneous Nondurable Goods	18,721,722	561,651.70
Class Total	**$ 507,734,475**	**$ 15,232,035.69**

Business Classification	1980 Net Taxable Sales	1980 Sales Tax
RETAIL TRADE		
Building, Hardware and Farm Supplies	$ 86,366,732	$ 2,591,001.93
Lumber and Building Materials Dealers	243,603,942	7,308,109.66
Heating and Plumbing Equipment Dealers	26,621,233	798,636.95
Paint, Glass and Wallpaper Stores	45,546,122	1,366,562.78
Electrical Supply Stores	13,051,994	391,559.96
Hardware Stores	95,484,584	2,864,537.52
Farm Equipment and Supplies	455,660,539	13,669,811.57
Mobile Home Dealers	19,873,498	596,204.94
Class Total	**$ 986,208,644**	**$ 29,586,425.31**
General Merchandise	$ 210,175,681	$ 6,305,270.49
Department Stores	382,994,706	11,489,841.31
Mail Order Houses	25,040,276	751,208.28
Variety Stores	58,015,274	1,740,458.26
Vending Machine Operators	22,246,996	667,409.90
Direct Sales Organizers	92,081,433	2,762,437.33
Miscellaneous	68,495,732	2,054,871.62
Class Total	**$ 859,050,098**	**$ 25,771,497.19**
Food Stores	$ 180,297,395	$ 5,408,922.19
Grocery Stores	923,841,258	27,715,238.10
Meat and Fish Markets	20,693,475	620,804.25
Fruit Stores and Vegetable Markets	720,477	21,614.31
Candy, Nut and Confectionary Stores	2,659,938	79,798.28
Dairy Products Stores	19,571,002	587,130.05
Retail Bakeries	11,741,464	352,243.83
Miscellaneous	26,344,850	790,345.49
Class Total	**$1,185,869,859**	**$ 35,576,096.50**
Automotive Dealers and Gasoline Stations	$ 28,633,912	$ 859,017.24
New and Used Motor Vehicle Dealers	70,534,051	2,116,021.33
Used Motor Vehicle Dealers	1,653,968	49,619.04
Tire, Battery and Accessory Dealers	58,143,812	1,744,136.21
Gasoline Service Stations	99,503,313	2,985,099.16
Boat Dealers	6,208,198	186,245.94
Recreational and Utility Trailer Dealers	3,437,703	103,131.09
Motorcycle Dealers	6,525,950	195,778.50
Automotive Dealers, NEC	11,993,755	359,812.72
Class Total	**$ 286,634,662**	**$ 8,598,861.23**
Apparel and Accessories	$ 8,306,541	$ 249,196.23
Men's and Boys' Clothing	32,630,607	978,918.41
Women's Ready-to-Wear	54,372,803	1,631,184.10
Women's Accessory and Specialty Stores	11,318,022	339,540.43
Children's and Infant's Wear	4,214,448	126,433.44
Family Clothing Stores	44,993,774	1,349,813.19
Shoe Stores	40,196,753	1,205,911.65
Miscellaneous	10,908,745	327,262.32
Class Total	**$ 206,941,693**	**$ 6,208,259.77**
Furniture and Home Furnishing Stores	$ 50,136,804	$ 1,504,104.14
Nonappliance Home Furnishings	126,126,047	3,783,781.49
Household Appliance Stores	23,399,162	701,974.82
Radio, Television and Music Stores	41,561,636	1,246,849.12
Class Total	**$ 241,223,649**	**$ 7,236,709.57**

Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Eating and Drinking Places	$ 525,362,228	$ 15,760,851.18
Drinking Places	86,770,614	2,603,118.42
Class Total	**$ 612,132,842**	**$ 18,363,969.60**
Miscellaneous Retail	$ 82,631,113	$ 2,478,933.36
Drug and Propietary Stores	115,140,760	3,454,219.68
Liquor Stores	88,411,730	2,652,351.93
Antique and Secondhand Stores	5,294,453	158,833.59
Books and Stationery Stores	23,771,493	713,144.86
Sporting Goods and Bicycle Stores	30,854,703	925,641.16
Garden Supply Stores	9,977,039	299,311.23
Jewelry Stores	32,172,091	965,162.76
Rental Stores	12,018,405	360,552.14
Retail Stores, NEC	286,942,004	8,608,249.31
Class Total	**$ 687,213,791**	**$ 20,616,400.02**
FINANCE, INSURANCE AND REAL ESTATE		
Banking	$ 1,490,749	$ 44,722.47
Commercial and Stock Savings Banks	750,938	22,528.14
FRB and FDIC State Banks	194,556	5,836.68
Non-FRB and Non-FDIC State Banks	229,259	6,877.77
Other	1,502,956	45,088.68
Federal Savings and Loan Associations	113,325	3,399.46
State Savings and Loan Associations	1,530	45.89
Agricultural Credit Unions	291,060	8,731.80
Federal Credit Unions	1,475	44.25
State Credit Unions	10,691	320.73
Licensed Small Loan Lenders	14,292	428.76
Miscellaneous Credit Institutions	2,163,379	64,901.37
Class Total	**$ 6,764,210**	**$ 202,926.00**
Security and Commodity Brokers, Dealers, Exchanges and Services		
Security Brokers, Dealers and Flotation Companies	$ 1,782,042	$ 53,461.26
Security and Commodity Exchanges	107,194	3,215.82
Miscellaneous, NEC	10,401,022	312,030.66
Class Total	**$ 12,290,258**	**$ 368,707.74**
Insurance		
Life Insurance	$ 13,977	$ 419.31
Accident and Health Insurance and Medical	57,287	1,718.61
Insurance Carriers, NEC	857,807	25,734.25
Class Total	**$ 929,071**	**$ 27,872.17**
Real Estate		
Real Estate Operators, Except Developers	$ 2,488,552	$ 74,656.56
Real Estate Agents and Managers	909,338	27,280.14
Subdividers and Developers	574,633	17,238.99
Class Total	**$ 3,972,523**	**$ 119,175.69**
SERVICES		
Lodging, Places and Camps	$ 3,144,715	$ 94,341.45
Hotels, Motels and Tourist Courts	94,742,534	2,842,266.94
Rooming and Boarding Houses	207,691	6,230.73
Other, NEC	4,695,642	140,869.23
Class Total	**$ 102,790,582**	**$ 3,083,708.35**

Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Personal Services	$ 2,193,499	$ 65,804.97
Laundry, Cleaning and Garment Services	1,474,601	44,236.60
Portrait Photographic Studios	14,842,188	445,265.80
Beauty Shops	4,486,385	134,591.14
Barber Shops	1,230,850	36,925.58
Shoe Repair and Shoe Shine Shops	905,562	27,166.86
Funeral Services and Crematories	17,218,169	516,538.85
Miscellaneous	22,437,737	673,132.08
Class Total	**$ 64,788,991**	**$ 1,943,661.88**
Miscellaneous Business Services	$ 14,406,635	$ 432,199.05
Advertising	8,534,471	256,034.13
Mailing and Reproduction	3,374,437	101,232.80
Computer and Data Processing Services	8,373,506	251,205.18
Miscellaneous	80,975,429	2,429,263.43
Class Total	**$ 115,664,478**	**$ 3,469,934.59**
Automobile Repair, Services and Garages	$ 12,711,528	$ 381,345.84
Automotive Rental and Leasing	31,185,765	935,573.06
Automobile Parking	56,823	1,704.69
Automotive Repair Shops	45,631,599	1,368,947.52
Automotive Services, Except Repair	6,169,360	185,080.87
Class Total	**$ 95,755,075**	**$ 2,872,651.98**
Miscellaneous Repair Services	$ 9,117,615	$ 273,528.45
Electric Repair Shops	8,310,146	249,304.38
Watch, Clock and Jewelry Repair	811,032	24,330.96
Miscellaneous	26,268,309	787,905.37
Class Total	**$ 44,507,102**	**$ 1,335,069.16**
Motion Pictures	$ 527,421	$ 15,822.63
Motion Picture Service Industries	228,319	6,849.57
Motion Picture Theatres	21,406,932	642,182.52
Class Total	**$ 22,162,672**	**$ 664,854.72**
Amusement and Recreation Services	$ 10,632,750	$ 318,982.49
Dance Halls, Studios and Schools	2,258,233	67,746.99
Theatrical Producers, Bands and Entertainers	2,704,876	81,146.28
Bowling Alleys, Billiard and Pool Parlors	19,353,496	580,604.89
Commercial Sports	10,136,986	304,109.58
Miscellaneous	19,823,965	594,718.91
Class Total	**$ 64,910,306**	**$ 1,947,309.14**
Medical and Other Health Services	$ 155,178	$ 4,655.34
Offices of Physicians	315,450	9,463.50
Offices of Dentists	750,938	22,528.14
Offices of Other Health Practitioners	329,998	9,899.94
Nursing and Personal Care Facilities	1,324,876	39,746.28
Hospitals	6,337,180	190,115.42
Medical and Dental Laboratories	822	24.66
Other Health Services, NEC	9,799,031	293,970.99
Class Total	**$ 19,013,473**	**$ 570,404.27**
Nonprofit Membership Organization	**$ 42,572,159**	**$ 1,277,164.78**
Other	**$ 498,699,763**	**$ 14,961,003.72**
State Grand Totals	**$8,069,651,747**	**$242,089,271.75**

Table 4

Nebraska Business Classification Sales by County

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Adams County		
Agriculture	$ 1,982,002	$ 59,460.06
Mining	—	—
Construction	4,553,823	136,614.69
Manufacturing	10,355,328	310,659.84
Transportation	14,041,021	421,230.65
Wholesale	18,899,094	566,972.90
Retail	102,540,194	3,076,211.46
Banking, Insurance, Real Estate	—	—
Services	9,213,951	276,418.54
Other	13,034,430	391,032.86
County Total	**$ 174,619,843**	**$ 5,238,601.00**
Antelope County		
Agriculture	$ 153,413	$ 4,602.39
Mining	—	—
Construction	1,248,837	37,465.11
Manufacturing	452,472	13,574.18
Transportation	1,817,551	54,526.53
Wholesale	423,018	12,690.54
Retail	22,930,759	687,922.78
Banking, Insurance, Real Estate	—	—
Services	1,746,771	52,403.13
Other	860,915	25,827.42
County Total	**$ 29,633,736**	**$ 889,012.08**
Arthur County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	232,791	6,983.73
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	535,129	16,053.87
County Total	**$ 767,920**	**$ 23,037.60**
Banner County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	—	—
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	229,858	6,895.74
County Total	**$ 229,858**	**$ 6,895.74**
Blaine County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,605,448	48,163.43
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	108,944	3,268.32
County Total	**$ 1,714,392**	**$ 51,431.75**
Boone County		
Agriculture	$ 735,353	$ 22,060.57
Mining	—	—
Construction	2,710,272	81,308.16
Manufacturing	3,282,189	98,465.67
Transportation	2,899,953	86,998.58
Wholesale	—	—
Retail	17,584,326	527,529.81
Banking, Insurance, Real Estate	—	—
Services	1,549,544	46,486.32
Other	2,209,183	66,275.49
County Total	**$ 30,970,820**	**$ 929,124.60**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Box Butte County		
Agriculture	$ 459,282	$ 13,778.46
Mining	—	—
Construction	1,397,597	41,927.91
Manufacturing	528,979	15,869.37
Transportation	6,470,114	194,103.44
Wholesale	1,708,694	51,260.82
Retail	49,469,959	1,484,098.82
Banking, Insurance, Real Estate	—	—
Services	8,388,899	251,666.97
Other	1,821,461	54,643.83
County Total	**$ 70,244,985**	**$ 2,107,349.62**
Boyd County		
Agriculture	$ 201,752	$ 6,052.56
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,004,249	30,127.47
Wholesale	—	—
Retail	6,588,374	197,651.22
Banking, Insurance, Real Estate	—	—
Services	405,231	12,156.93
Other	489,000	14,670.00
County Total	**$ 8,688,606**	**$ 260,658.18**
Brown County		
Agriculture	$ 397,456	$ 11,923.68
Mining	—	—
Construction	471,633	14,148.99
Manufacturing	514,310	15,429.30
Transportation	2,996,015	89,880.45
Wholesale	—	—
Retail	17,508,256	525,247.68
Banking, Insurance, Real Estate	—	—
Services	1,229,752	36,892.56
Other	732,143	21,964.27
County Total	**$ 23,849,565**	**$ 715,486.93**
Buffalo County		
Agriculture	$ 1,949,153	$ 58,474.44
Mining	375,647	11,269.41
Construction	3,079,902	92,397.06
Manufacturing	4,723,153	141,694.60
Transportation	16,450,675	493,520.21
Wholesale	8,993,763	269,813.66
Retail	139,214,995	4,176,449.91
Banking, Insurance, Real Estate	459,898	13,796.94
Services	18,303,015	549,081.32
Other	7,918,683	237,560.82
County Total	**$ 201,468,884**	**$ 6,044,058.37**
Burt County		
Agriculture	$ 735,688	$ 22,070.64
Mining	—	—
Construction	534,735	16,042.05
Manufacturing	344,061	10,321.81
Transportation	5,868,692	176,060.76
Wholesale	594,101	17,823.03
Retail	22,122,716	663,681.48
Banking, Insurance, Real Estate	—	—
Services	1,363,752	40,911.05
Other	335,422	10,062.66
County Total	**$ 31,899,167**	**$ 956,973.48**
Butler County		
Agriculture	$ 937,697	$ 28,130.90
Mining	—	—
Construction	680,660	20,419.80
Manufacturing	—	—
Transportation	3,661,000	109,829.96
Wholesale	446,680	13,400.57
Retail	18,038,772	541,163.11
Banking, Insurance, Real Estate	—	—
Services	1,336,573	40,097.17
Other	593,483	17,804.49
County Total	**$ 25,694,865**	**$ 770,846.00**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Cass County		
Agriculture	$ 786,665	$ 23,600.01
Mining	1,519,187	45,575.71
Construction	626,081	18,782.43
Manufacturing	1,606,425	48,192.74
Transportation	5,163,544	154,906.35
Wholesale	778,589	23,357.67
Retail	30,390,538	911,716.14
Banking, Insurance, Real Estate	—	—
Services	2,378,047	71,341.41
Other	1,332,750	39,982.50
County Total	**$ 44,581,826**	**$ 1,337,454.96**
Cedar County		
Agriculture	$ 466,070	$ 13,982.03
Mining	—	—
Construction	1,385,728	41,571.84
Manufacturing	693,018	20,790.54
Transportation	4,846,502	145,395.05
Wholesale	1,494,021	44,820.64
Retail	24,650,017	739,500.51
Banking, Insurance, Real Estate	—	—
Services	1,736,569	52,097.07
Other	1,303,296	39,098.93
County Total	**$ 36,575,221**	**$ 1,097,256.61**
Chase County		
Agriculture	$ 901,133	$ 27,034.04
Mining	—	—
Construction	2,597,244	77,917.32
Manufacturing	—	—
Transportation	1,487,508	44,625.24
Wholesale	—	—
Retail	19,327,251	579,817.65
Banking, Insurance, Real Estate	—	—
Services	2,110,722	63,321.65
Other	1,270,977	38,129.30
County Total	**$ 27,694,835**	**$ 830,845.20**
Cherry County		
Agriculture	$ 372,795	$ 11,183.85
Mining	—	—
Construction	672,556	20,176.68
Manufacturing	288,160	8,644.81
Transportation	2,380,425	71,412.74
Wholesale	407,558	12,226.74
Retail	23,252,780	697,583.43
Banking, Insurance, Real Estate	—	—
Services	1,888,325	56,649.75
Other	1,387,320	41,619.59
County Total	**$ 30,649,919**	**$ 919,497.59**
Cheyenne County		
Agriculture	$ 360,617	$ 10,818.51
Mining	—	—
Construction	968,865	29,065.95
Manufacturing	4,211,053	126,331.62
Transportation	5,742,644	172,279.32
Wholesale	1,240,067	37,202.01
Retail	25,825,930	774,778.03
Banking, Insurance, Real Estate	—	—
Services	3,123,663	93,710.54
Other	2,160,772	64,823.17
County Total	**$ 43,633,611**	**$ 1,309,009.15**
Clay County		
Agriculture	$ 1,472,067	$ 44,162.01
Mining	—	—
Construction	1,152,996	34,589.88
Manufacturing	—	—
Transportation	2,476,780	74,303.34
Wholesale	370,882	11,126.46
Retail	20,188,353	605,650.62
Banking, Insurance, Real Estate	—	—
Services	1,352,633	40,578.99
Other	2,291,620	68,748.60
County Total	**$ 29,305,331**	**$ 879,159.90**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Colfax County		
Agriculture	$ 515,370	$ 15,461.10
Mining	—	—
Construction	1,211,922	36,357.66
Manufacturing	420,344	12,610.32
Transportation	2,882,140	86,464.27
Wholesale	769,466	23,083.98
Retail	29,458,530	883,755.90
Banking, Insurance, Real Estate	—	—
Services	3,117,961	93,538.83
Other	1,801,150	54,034.47
County Total	**$ 40,176,883**	**$ 1,205,306.53**
Cuming County		
Agriculture	$ 1,672,775	$ 50,183.26
Mining	—	—
Construction	2,095,203	62,856.09
Manufacturing	275,347	8,260.41
Transportation	4,448,994	133,469.80
Wholesale	1,863,589	55,907.63
Retail	29,630,184	888,905.55
Banking, Insurance, Real Estate	—	—
Services	2,329,833	69,894.99
Other	5,137,827	154,134.81
County Total	**$ 47,453,752**	**$ 1,423,612.54**
Custer County		
Agriculture	$ 601,251	$ 18,037.53
Mining	—	—
Construction	2,137,884	64,136.52
Manufacturing	4,226,834	126,805.02
Transportation	6,603,751	198,112.52
Wholesale	1,056,088	31,682.64
Retail	39,562,785	1,186,883.59
Banking, Insurance, Real Estate	—	—
Services	3,127,449	93,823.46
Other	2,295,125	68,853.75
County Total	**$ 59,611,167**	**$ 1,788,335.03**
Dakota County		
Agriculture	$ 751,031	$ 22,530.93
Mining	—	—
Construction	716,356	21,490.68
Manufacturing	1,406,890	42,206.68
Transportation	7,780,301	233,409.04
Wholesale	799,435	23,983.05
Retail	24,741,893	742,256.78
Banking, Insurance, Real Estate	—	—
Services	8,912,305	267,369.15
Other	4,969,821	149,094.67
County Total	**$ 50,078,032**	**$ 1,502,340.98**
Dawes County		
Agriculture	$ 196,853	$ 5,905.59
Mining	—	—
Construction	450,755	13,522.65
Manufacturing	308,339	9,250.20
Transportation	4,503,455	135,103.77
Wholesale	412,897	12,387.23
Retail	32,401,315	972,039.40
Banking, Insurance, Real Estate	—	—
Services	2,867,976	86,039.28
Other	1,209,390	36,281.67
County Total	**$ 42,350,980**	**$ 1,270,529.79**
Dawson County		
Agriculture	$ 2,146,538	$ 64,396.13
Mining	—	—
Construction	2,741,367	82,240.98
Manufacturing	1,798,178	53,945.34
Transportation	13,281,885	398,456.60
Wholesale	2,655,439	79,663.16
Retail	83,217,412	2,496,522.38
Banking, Insurance, Real Estate	—	—
Services	6,134,886	183,902.56
Other	5,579,621	167,388.60
County Total	**$ 117,555,326**	**$ 3,526,515.75**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Deuel County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	907,169	27,215.02
Wholesale	—	—
Retail	6,239,024	187,170.66
Banking, Insurance, Real Estate	—	—
Services	886,787	26,603.61
Other	745,592	22,367.76
County Total	**$ 8,778,572**	**$ 263,357.05**
Dixon County		
Agriculture	$ 508,095	$ 15,242.81
Mining	—	—
Construction	438,593	13,157.79
Manufacturing	—	—
Transportation	2,047,421	61,422.58
Wholesale	—	—
Retail	8,038,245	241,147.31
Banking, Insurance, Real Estate	—	—
Services	904,526	27,135.78
Other	79,284	2,378.42
County Total	**$ 12,016,164**	**$ 360,484.69**
Dodge County		
Agriculture	$ 3,244,366	$ 97,330.91
Mining	—	—
Construction	3,068,576	92,057.28
Manufacturing	4,412,049	132,361.47
Transportation	24,751,365	742,540.89
Wholesale	11,680,392	350,411.82
Retail	124,531,793	3,735,954.01
Banking, Insurance, Real Estate	—	—
Services	8,257,137	247,714.10
Other	11,063,082	331,892.53
County Total	**$ 191,008,760**	**$ 5,730,263.01**
Douglas County		
Agriculture	$ 8,190,111	$ 245,703.29
Mining	1,967,982	59,039.48
Construction	41,027,212	1,230,816.44
Manufacturing	98,412,301	2,952,369.13
Transportation	206,754,909	6,202,647.33
Wholesale	206,060,088	6,181,801.52
Retail	1,408,678,132	42,260,325.17
Banking, Insurance, Real Estate	8,277,466	248,323.92
Services	173,865,240	5,215,962.26
Other	198,164,058	5,944,932.19
County Total	**$2,351,397,499**	**$70,541,920.73**
Dundy County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	7,736,116	232,083.48
Banking, Insurance, Real Estate	—	—
Services	414,979	12,449.38
Other	1,960,711	58,821.33
County Total	**$ 10,111,806**	**$ 303,354.19**
Fillmore County		
Agriculture	$ 220,994	$ 6,629.82
Mining	—	—
Construction	3,928,353	117,850.59
Manufacturing	—	—
Transportation	3,644,894	109,346.92
Wholesale	801,127	24,033.80
Retail	21,846,041	655,372.16
Banking, Insurance, Real Estate	—	—
Services	2,142,089	64,262.68
Other	1,606,611	48,198.35
County Total	**$ 34,190,109**	**$ 1,025,694.32**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Franklin County		
Agriculture	$ 440,029	$ 13,200.87
Mining	—	—
Construction	497,625	14,928.75
Manufacturing	—	—
Transportation	1,229,108	36,873.24
Wholesale	486,432	14,592.96
Retail	10,281,852	308,455.55
Banking, Insurance, Real Estate	—	—
Services	991,933	29,757.99
Other	702,416	21,072.48
County Total	**$ 14,629,395**	**$ 438,881.84**
Frontier County		
Agriculture	$ 656,940	$ 19,708.20
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	5,606,244	168,187.32
Banking, Insurance, Real Estate	—	—
Services	789,206	23,676.18
Other	1,326,334	39,790.02
County Total	**$ 8,378,724**	**$ 251,361.72**
Furnas County		
Agriculture	$ 261,641	$ 7,849.23
Mining	—	—
Construction	242,819	7,284.57
Manufacturing	588,523	17,655.69
Transportation	3,462,464	103,873.92
Wholesale	547,447	16,423.41
Retail	16,974,431	509,232.94
Banking, Insurance, Real Estate	—	—
Services	1,341,187	40,235.61
Other	971,668	29,150.04
County Total	**$ 24,390,180**	**$ 731,705.41**
Gage County		
Agriculture	$ 2,707,652	$ 81,229.56
Mining	—	—
Construction	518,059	15,541.77
Manufacturing	1,843,768	55,313.04
Transportation	11,458,022	343,740.65
Wholesale	4,190,636	125,719.07
Retail	71,161,073	2,134,823.13
Banking, Insurance, Real Estate	—	—
Services	5,500,259	165,007.77
Other	3,854,907	115,647.19
County Total	**$ 101,234,376**	**$ 3,037,022.18**
Garden County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	917,358	27,520.71
Wholesale	458,856	13,765.68
Retail	5,569,002	167,070.06
Banking, Insurance, Real Estate	—	—
Services	449,369	13,481.07
Other	1,199,291	35,978.73
County Total	**$ 8,593,876**	**$ 257,816.25**
Garfield County		
Agriculture	$ —	$ —
Mining	—	—
Construction	556,229	16,686.87
Manufacturing	204,340	6,130.20
Transportation	2,093,275	62,798.25
Wholesale	—	—
Retail	6,828,468	204,854.04
Banking, Insurance, Real Estate	—	—
Services	547,569	16,427.07
Other	372,211	11,166.33
County Total	**$ 10,602,092**	**$ 318,062.76**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Gosper County		
Agriculture	$ 3,202,903	$ 96,087.09
Mining	—	—
Construction	991,502	29,745.06
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,773,395	83,201.85
Banking, Insurance, Real Estate	—	—
Services	289,505	8,685.15
Other	1,022,308	30,669.22
County Total	**$ 8,279,613**	**$ 248,388.37**
Grant County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,684,845	80,545.35
Banking, Insurance, Real Estate	—	—
Services	288,176	8,645.28
Other	123,643	3,709.29
County Total	**$ 3,096,664**	**$ 92,899.92**
Greeley County		
Agriculture	$ 413,900	$ 12,417.00
Mining	—	—
Construction	275,098	8,252.94
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	7,075,126	212,253.78
Banking, Insurance, Real Estate	—	—
Services	928,983	27,869.49
Other	873,435	26,203.00
County Total	**$ 9,566,542**	**$ 286,996.21**
Hall County		
Agriculture	$ 1,632,814	$ 48,984.46
Mining	—	—
Construction	5,425,960	162,778.80
Manufacturing	20,257,431	607,650.74
Transportation	32,423,503	972,705.06
Wholesale	29,529,665	885,889.93
Retail	227,930,658	6,837,915.98
Banking, Insurance, Real Estate	662,753	19,882.56
Services	26,554,249	796,627.44
Other	10,712,687	321,380.77
County Total	**$ 355,129,720**	**$10,653,815.74**
Hamilton County		
Agriculture	$ 597,326	$ 17,919.78
Mining	—	—
Construction	2,350,169	70,505.07
Manufacturing	503,324	15,099.72
Transportation	2,884,944	86,548 36
Wholesale	1,290,755	38,722.65
Retail	20,182,887	605,486.63
Banking, Insurance, Real Estate	—	—
Services	2,897,771	86,924.18
Other	2,714,287	81,428.59
County Total	**$ 33,421,463**	**$ 1,002,634.98**
Harlan County		
Agriculture	$ —	$ —
Mining	—	—
Construction	315,533	9,465.99
Manufacturing	—	—
Transportation	978,854	29,365.63
Wholesale	762,396	22,871.88
Retail	10,367,963	311,038.89
Banking, Insurance, Real Estate	—	—
Services	1,308,877	39,266.21
Other	1,063,195	31,895.85
County Total	**$ 14,796,818**	**$ 443,904.45**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Hayes County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	310,901	9,327.03
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	573,559	17,206.77
County Total	**$ 884,460**	**$ 26,533.80**
Hitchcock County		
Agriculture	$ —	$ —
Mining	—	—
Construction	286,493	8,594.79
Manufacturing	—	—
Transportation	1,751,729	52,551.87
Wholesale	—	—
Retail	4,486,310	134,589.27
Banking, Insurance, Real Estate	—	—
Services	480,170	14,404.81
Other	1,419,297	42,578.88
County Total	**$ 8,423,999**	**$ 252,719.62**
Holt County		
Agriculture	$ 872,734	$ 26,182.06
Mining	—	—
Construction	3,074,814	92,244.42
Manufacturing	1,863,894	55,916.82
Transportation	6,697,463	200,923.77
Wholesale	670,020	20,100.60
Retail	46,970,518	1,409,115.52
Banking, Insurance, Real Estate	—	—
Services	3,098,830	92,964.90
Other	4,185,351	125,560.53
County Total	**$ 67,433,624**	**$ 2,023,008.62**
Hooker County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,948,631	88,458.93
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	364,801	10,944.03
County Total	**$ 3,313,432**	**$ 99,402.96**
Howard County		
Agriculture	$ 247,903	$ 7,437.09
Mining	—	—
Construction	363,888	10,916.64
Manufacturing	—	—
Transportation	2,670,166	80,104.96
Wholesale	—	—
Retail	16,218,947	486,568.41
Banking, Insurance, Real Estate	—	—
Services	709,796	21,293.88
Other	633,065	18,991.98
County Total	**$ 20,843,765**	**$ 625,312.96**
Jefferson County		
Agriculture	$ 253,540	$ 7,606.20
Mining	—	—
Construction	569,096	17,072.88
Manufacturing	2,083,975	62,519.25
Transportation	5,936,150	178,084.50
Wholesale	1,625,083	48,752.49
Retail	30,420,137	912,604.10
Banking, Insurance, Real Estate	—	—
Services	1,463,868	43,916.04
Other	1,115,323	33,459.68
County Total	**$ 43,467,172**	**$ 1,304,015.14**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Johnson County		
Agriculture	$ 423,572	$ 12,707.16
Mining	—	—
Construction	—	—
Manufacturing	281,822	8,454.67
Transportation	1,557,080	46,712.39
Wholesale	1,293,287	38,798.62
Retail	11,838,979	355,169.35
Banking, Insurance, Real Estate	—	—
Services	702,133	21,063.99
Other	1,002,820	30,084.60
County Total	**$ 17,099,693**	**$ 512,990.78**
Kearney County		
Agriculture	$ 687,808	$ 20,634.24
Mining	—	—
Construction	1,320,399	39,611.97
Manufacturing	3,242,417	97,272.48
Transportation	2,927,869	87,836.08
Wholesale	536,146	16,084.38
Retail	15,308,233	459,246.78
Banking, Insurance, Real Estate	—	—
Services	1,608,167	48,245.01
Other	1,237,182	37,115.42
County Total	**$ 26,868,221**	**$ 806,046.36**
Keith County		
Agriculture	$ 383,434	$ 11,503.00
Mining	—	—
Construction	1,252,886	37,586.58
Manufacturing	954,419	28,632.57
Transportation	3,874,610	116,238.23
Wholesale	554,178	16,625.33
Retail	39,668,944	1,190,068.34
Banking, Insurance, Real Estate	—	—
Services	6,731,588	201,947.64
Other	4,104,470	123,134.07
County Total	**$ 57,524,529**	**$ 1,725,735.76**
Keya Paha County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,330,882	39,926.46
Banking, Insurance, Real Estate	—	—
Services	414,625	12,438.75
Other	34,537	1,036.11
County Total	**$ 1,780,044**	**$ 53,401.32**
Kimball County		
Agriculture	$ —	$ —
Mining	4,422,429	132,672.87
Construction	—	—
Manufacturing	420,236	12,607.08
Transportation	1,301,890	39,056.70
Wholesale	4,543,307	136,299.21
Retail	21,088,880	632,666.41
Banking, Insurance, Real Estate	—	—
Services	2,168,976	65,069.28
Other	1,477,027	44,310.81
County Total	**$ 35,422,745**	**$ 1,062,682.36**
Knox County		
Agriculture	$ 248,352	$ 7,450.61
Mining	—	—
Construction	483,009	14,490.27
Manufacturing	701,461	21,043.81
Transportation	4,017,620	120,528.71
Wholesale	1,445,669	43,370.17
Retail	27,369,478	821,084.34
Banking, Insurance, Real Estate	—	—
Services	3,297,831	98,929.02
Other	493,488	14,804.64
County Total	**$ 38,056,908**	**$ 1,141,701.57**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Lancaster County		
Agriculture	$ 9,264,274	$ 277,928.20
Mining	—	—
Construction	7,875,082	236,252.48
Manufacturing	45,524,830	1,365,817.20
Transportation	102,010,924	3,060,327.71
Wholesale	81,644,663	2,449,339.70
Retail	626,150,687	18,784,533.64
Banking, Insurance, Real Estate	1,703,641	51,109.14
Services	70,460,621	2,113,818.10
Other	49,090,813	1,472,724.33
County Total	**$ 993,725,535**	**$29,811,850.50**
Lincoln County		
Agriculture	$ 2,044,995	$ 61,349.85
Mining	—	—
Construction	3,861,599	115,847.97
Manufacturing	3,298,245	98,947.35
Transportation	14,313,306	429,399.17
Wholesale	7,140,482	214,214.56
Retail	130,299,504	3,908,985.06
Banking, Insurance, Real Estate	626,187	18,785.59
Services	17,275,966	518,278.96
Other	8,011,950	240,358.50
County Total	**$ 186,872,234**	**$ 5,606,167.01**
Logan County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	786,235	23,587.05
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	453,700	13,611.00
County Total	**$ 1,239,935**	**$ 37,198.05**
Loup County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	465,160	13,954.80
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	407,217	12,216.51
County Total	**$ 872,377**	**$ 26,171.31**
Madison County		
Agriculture	$ 3,075,046	$ 92,251.36
Mining	—	—
Construction	5,163,531	154,902.93
Manufacturing	7,830,416	234,912.47
Transportation	18,786,744	563,602.36
Wholesale	9,833,875	295,016.19
Retail	123,722,277	3,711,668.37
Banking, Insurance, Real Estate	—	—
Services	15,080,918	452,426.77
Other	13,654,727	409,641.80
County Total	**$ 197,147,534**	**$ 5,914,422.25**
McPherson County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	—	—
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	165,783	4,973.49
County Total	**$ 165,783**	**$ 4,973.49**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Merrick County		
Agriculture	$ 810,934	$ 24,328.05
Mining	—	—
Construction	994,019	29,820.57
Manufacturing	575,386	17,261.65
Transportation	1,242,524	37,275.72
Wholesale	733,608	22,008.24
Retail	21,722,779	651,683.37
Banking, Insurance, Real Estate	—	—
Services	1,393,840	41,815.20
Other	2,098,273	62,948.21
County Total	**$ 29,571,363**	**$ 887,141.01**
Morrill County		
Agriculture	$ 707,144	$ 21,214.38
Mining	—	—
Construction	276,112	8,283.36
Manufacturing	549,570	16,487.13
Transportation	2,233,975	67,019.26
Wholesale	—	—
Retail	22,162,968	664,889.04
Banking, Insurance, Real Estate	—	—
Services	1,206,775	36,203.26
Other	191,917	5,757.46
County Total	**$ 27,328,461**	**$ 819,853.89**
Nance County		
Agriculture	$ 304,595	$ 9,137.85
Mining	—	—
Construction	727,283	21,818.49
Manufacturing	200,606	6,018.18
Transportation	1,012,062	30,361.83
Wholesale	—	—
Retail	8,740,894	262,226.52
Banking, Insurance, Real Estate	—	—
Services	816,299	24,488.97
Other	481,542	14,446.26
County Total	**$ 12,283,271**	**$ 368,498.10**
Nemaha County		
Agriculture	$ 602,206	$ 18,066.18
Mining	—	—
Construction	459,485	13,784.55
Manufacturing	216,948	6,508.45
Transportation	3,099,996	92,999.86
Wholesale	491,438	14,743.14
Retail	19,302,098	579,062.87
Banking, Insurance, Real Estate	—	—
Services	2,147,716	64,431.50
Other	1,072,736	32,182.00
County Total	**$ 27,392,623**	**$ 821,778.55**
Nuckolls County		
Agriculture	$ 828,504	$ 24,855.11
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	4,375,746	131,272.84
Wholesale	459,618	13,788.54
Retail	21,495,861	644,875.85
Banking, Insurance, Real Estate	—	—
Services	1,961,791	58,853.73
Other	1,070,750	32,122.59
County Total	**$ 30,192,270**	**$ 905,768.66**
Otoe County		
Agriculture	$ 1,070,065	$ 32,102.04
Mining	—	—
Construction	2,209,787	66,293.61
Manufacturing	2,380,006	71,400.18
Transportation	6,188,897	185,666.86
Wholesale	702,519	21,075.57
Retail	48,429,326	1,452,877.34
Banking, Insurance, Real Estate	867,768	26,033.06
Services	2,724,574	81,737.22
Other	2,648,472	79,454.16
County Total	**$ 67,221,414**	**$ 2,016,640.04**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Pawnee County		
Agriculture	$ 328,717	$ 9,861.51
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,144,608	34,338.23
Wholesale	—	—
Retail	4,669,242	140,077.26
Banking, Insurance, Real Estate	—	—
Services	1,327,082	39,812.46
Other	1,878,037	56,340.19
County Total	**$ 9,347,686**	**$ 280,429.65**
Perkins County		
Agriculture	$ 344,908	$ 10,347.24
Mining	—	—
Construction	1,286,215	38,586.45
Manufacturing	297,473	8,924.19
Transportation	1,806,689	54,200.67
Wholesale	—	—
Retail	12,691,644	380,749.35
Banking, Insurance, Real Estate	—	—
Services	1,399,817	41,994.51
Other	333,643	10,009.22
County Total	**$ 18,160,389**	**$ 544,811.63**
Phelps County		
Agriculture	$ 1,371,915	$ 41,157.46
Mining	—	—
Construction	2,879,233	86,376.99
Manufacturing	1,255,097	37,652.88
Transportation	4,415,096	132,452.90
Wholesale	770,265	23,107.93
Retail	42,603,403	1,278,102.19
Banking, Insurance, Real Estate	—	—
Services	3,656,189	109,685.67
Other	4,948,845	148,465.34
County Total	**$ 61,900,043**	**$ 1,857,001.36**
Pierce County		
Agriculture	$ 344,954	$ 10,348.62
Mining	—	—
Construction	411,087	12,332.61
Manufacturing	280,076	8,402.28
Transportation	2,240,673	67,220.19
Wholesale	612,387	18,371.61
Retail	14,765,219	442,956.53
Banking, Insurance, Real Estate	—	—
Services	2,201,778	66,053.34
Other	3,216,386	96,491.58
County Total	**$ 24,072,560**	**$ 722,176.76**
Platte County		
Agriculture	$ 3,309,203	$ 99,276.09
Mining	—	—
Construction	3,048,516	91,455.48
Manufacturing	5,896,543	176,896.31
Transportation	20,350,925	610,527.78
Wholesale	4,037,285	121,118.58
Retail	108,671,432	3,260,136.74
Banking, Insurance, Real Estate	—	—
Services	7,243,134	217,294.02
Other	9,347,023	280,410.64
County Total	**$ 161,904,061**	**$ 4,857,115.64**
Polk County		
Agriculture	$ 357,895	$ 10,736.85
Mining	—	—
Construction	1,826,399	54,791.97
Manufacturing	322,037	9,661.12
Transportation	3,452,702	103,581.04
Wholesale	—	—
Retail	12,519,138	375,574.14
Banking, Insurance, Real Estate	—	—
Services	655,957	19,678.71
Other	1,341,006	40,230.18
County Total	**$ 20,475,134**	**$ 614,254.01**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Red Willow County		
Agriculture	$ 1,047,213	$ 31,416.39
Mining	780,244	23,407.32
Construction	737,768	22,133.04
Manufacturing	658,211	19,746.33
Transportation	7,705,970	231,179.05
Wholesale	3,903,128	117,093.89
Retail	64,555,334	1,936,660.12
Banking, Insurance, Real Estate	510,059	15,301.76
Services	3,912,716	117,381.49
Other	2,422,437	72,673.13
County Total	**$ 86,233,080**	**$ 2,586,992.52**
Richardson County		
Agriculture	$ —	$ —
Mining	—	—
Construction	388,749	11,662.47
Manufacturing	281,693	8,424.93
Transportation	4,238,097	127,142.99
Wholesale	995,969	29,879.07
Retail	32,681,910	980,456.86
Banking, Insurance, Real Estate	—	—
Services	2,724,602	81,738.06
Other	1,176,350	35,290.49
County Total	**$ 42,487,370**	**$ 1,274,594.87**
Rock County		
Agriculture	$ 406,677	$ 12,200.31
Mining	—	—
Construction	971,694	29,150.82
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	10,638,176	319,145.28
Banking, Insurance, Real Estate	—	—
Services	1,066,355	31,990.65
Other	839,595	25,187.81
County Total	**$ 13,922,497**	**$ 417,674.87**
Saline County		
Agriculture	$ 405,915	$ 12,177.45
Mining	448,986	13,469.58
Construction	208,757	6,262.71
Manufacturing	562,364	16,870.94
Transportation	4,034,399	121,031.95
Wholesale	420,585	12,617.55
Retail	42,292,760	1,268,782.81
Banking, Insurance, Real Estate	—	—
Services	2,753,663	82,609.85
Other	2,812,953	84,388.60
County Total	**$ 53,940,382**	**$ 1,618,211.44**
Sarpy County		
Agriculture	$ 697,059	$ 20,911.77
Mining	—	—
Construction	1,193,150	35,794.52
Manufacturing	3,326,564	99,796.94
Transportation	4,658,939	139,768.17
Wholesale	1,584,550	47,536.47
Retail	113,835,764	3,415,072.98
Banking, Insurance, Real Estate	—	—
Services	9,306,216	279,186.45
Other	7,640,435	229,213.02
County Total	**$ 142,242,677**	**$ 4,267,280.32**
Saunders County		
Agriculture	$ 633,663	$ 19,009.89
Mining	474,166	14,228.06
Construction	1,812,370	54,371.17
Manufacturing	529,165	15,874.95
Transportation	3,875,441	116,263.22
Wholesale	794,526	23,835.77
Retail	37,990,440	1,139,713.26
Banking, Insurance, Real Estate	—	—
Services	2,324,228	69,726.89
Other	2,908,389	87,251.66
County Total	**$ 51,342,388**	**$ 1,540,274.87**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Scotts Bluff County		
Agriculture	$ 24,894,129	$ 746,823.90
Mining	436,817	13,104.51
Construction	4,202,131	126,063.93
Manufacturing	3,295,698	98,870.92
Transportation	15,410,204	462,306.23
Wholesale	13,305,878	399,177.85
Retail	132,512,350	3,975,371.12
Banking, Insurance, Real Estate	—	—
Service	13,052,773	391,583.17
Other	8,507,764	255,232.97
County Total	**$ 215,617,744**	**$ 6,468,534.60**
Seward County		
Agriculture	$ 780,625	$ 23,418.75
Mining	—	—
Construction	636,374	19,091.22
Manufacturing	1,383,396	41,501.91
Transportation	4,819,122	144,573.55
Wholesale	803,863	24,115.89
Retail	38,565,590	1,156,959.76
Banking, Insurance, Real Estate	—	—
Services	4,436,007	133,080.25
Other	2,945,121	88,353.55
County Total	**$ 54,370,098**	**$ 1,631,094.88**
Sheridan County		
Agriculture	$ 788,673	$ 23,660.19
Mining	—	—
Construction	577,363	17,320.89
Manufacturing	709,901	21,297.07
Transportation	3,963,785	118,913.64
Wholesale	699,970	20,999.10
Retail	29,411,393	882,341.76
Banking, Insurance, Real Estate	—	—
Services	2,287,267	68,618.01
Other	1,940,746	58,222.38
County Total	**$ 40,379,098**	**$ 1,211,373.04**
Sherman County		
Agriculture	$ 217,644	$ 6,529.32
Mining	—	—
Construction	—	—
Manufacturing	409,311	12,279.33
Transportation	1,484,362	44,530.92
Wholesale	212,263	6,367.89
Retail	7,624,355	228,730.65
Banking, Insurance, Real Estate	—	—
Services	898,644	26,959.32
Other	714,005	21,420.15
County Total	**$ 11,560,584**	**$ 346,817.58**
Sioux County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,548,176	46,445.28
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	340,539	10,216.15
County Total	**$ 1,888,715**	**$ 56,661.43**
Stanton County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,527,464	45,823.92
Wholesale	—	—
Retail	4,708,569	141,257.07
Banking, Insurance, Real Estate	—	—
Services	570,474	17,114.22
Other	940,156	28,204.68
County Total	**$ 7,746,663**	**$ 232,399.89**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Thayer County		
Agriculture	$ 265,891	$ 7,976.73
Mining	—	—
Construction	1,753,159	52,594.77
Manufacturing	1,013,989	30,419.67
Transportation	3,036,561	91,096.82
Wholesale	305,786	9,173.58
Retail	19,624,704	588,741.12
Banking, Insurance, Real Estate	—	—
Services	2,173,632	65,208.96
Other	1,223,462	36,703.86
County Total	**$ 29,397,184**	**$ 881,915.51**
Thomas County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,843,678	55,310.35
Banking, Insurance, Real Estate	—	—
Services	435,653	13,069.59
Other	1,051,734	31,552.02
County Total	**$ 3,331,065**	**$ 99,931.96**
Thurston County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	708,174	21,245.22
Transportation	—	—
Wholesale	—	—
Retail	393,064	11,791.92
Banking, Insurance, Real Estate	8,411,662	252,349.86
Services	437,853	13,135.59
Other	1,334,142	40,024.26
County Total	**$ 11,284,895**	**$ 338,546.85**
Valley County		
Agriculture	$ 277,500	$ 8,325.00
Mining	—	—
Construction	336,841	10,105.23
Manufacturing	726,182	21,785.46
Transportation	2,783,522	83,505.66
Wholesale	—	—
Retail	16,792,947	503,788.12
Banking, Insurance, Real Estate	—	—
Services	1,648,167	49,445.01
Other	2,361,749	70,852.47
County Total	**$ 24,926,908**	**$ 747,806.95**
Washington County		
Agriculture	$ 1,601,817	$ 48,054.53
Mining	—	—
Construction	367,891	11,036.73
Manufacturing	1,442,418	43,272.54
Transportation	9,539,622	286,188.66
Wholesale	724,100	21,723.00
Retail	32,602,216	978,066.61
Banking, Insurance, Real Estate	—	—
Services	1,428,779	42,863.38
Other	2,307,347	69,220.43
County Total	**$ 50,014,190**	**$ 1,500,425.88**

Nebraska Business Classification	1980 Net Taxable Sales	1980 Sales Tax
Wayne County		
Agriculture	$ 362,597	$ 10,877.89
Mining	—	—
Construction	561,070	16,832.10
Manufacturing	255,868	7,676.04
Transportation	4,430,878	132,926.38
Wholesale	—	—
Retail	27,955,361	838,660.86
Banking, Insurance, Real Estate	—	—
Services	1,551,167	46,534.70
Other	1,287,206	38,616.22
County Total	**$ 36,404,147**	**$ 1,092,124.19**
Webster County		
Agriculture	$ 1,451,945	$ 43,515.71
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,140,218	34,206.45
Wholesale	283,831	8,514.69
Retail	10,008,461	300,253.84
Banking, Insurance, Real Estate	—	—
Services	772,729	23,181.88
Other	962,516	28,875.47
County Total	**$ 14,619,700**	**$ 438,548.04**
Wheeler County		
Agriculture	$ 201,770	$ 6,053.10
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,363,531	40,905.93
Banking, Insurance, Real Estate	—	—
Services	—	—
Other	376,235	11,287.05
County Total	**$ 1,941,536**	**$ 58,246.08**
York County		
Agriculture	$ 1,502,879	$ 45,086.38
Mining	—	—
Construction	3,153,852	94,615.56
Manufacturing	2,557,900	76,737.00
Transportation	9,175,580	275,267.45
Wholesale	2,791,072	83,732.17
Retail	52,004,861	1,560,145.82
Banking, Insurance, Real Estate	—	—
Services	11,221,980	336,638.95
Other	2,609,919	78,297.62
County Total	**$ 85,018,043**	**$ 2,550,520.95**
Unallocated Returns		
Agriculture	$ 3,062,290	$ 91,868.70
Mining	2,227,629	66,828.87
Construction	7,027,024	210,810.72
Manufacturing	126,908,530	3,807,255.89
Transportation	17,575,429	527,262.88
Wholesale	61,107,731	1,833,231.93
Retail	195,953,658	5,878,609.79
Banking, Insurance, Real Estate	8,916,016	267,480.48
Services	47,278,074	1,418,342.22
Other	60,863,240	1,825,897.19
Total	**$ 530,919,621**	**$15,927,588.67**

Table 5

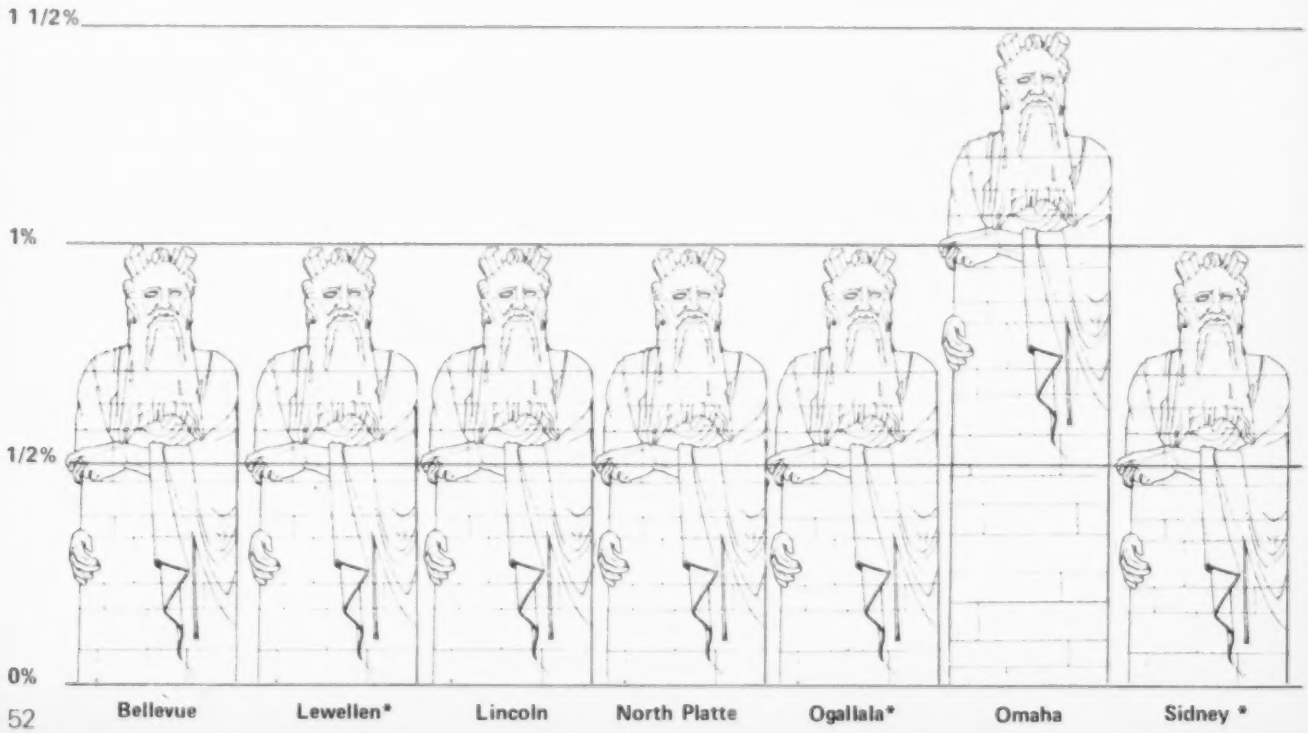
City Sales Tax Returned to Municipalities

Municipality	Total Sales Tax Returned 1980	Total Sales Tax Returned 1979	Net Change	Percent Change
Omaha	$31,113,685	$29,350,976	$1,762,709	6.0%
Lincoln	9,482,402	9,053,156	429,246	4.7
Bellevue	1,208,337	1,104,576	103,761	9.4
North Platte[1]	1,631,043	1,307,435	–	–
Ogallala[2]	103,851	–	–	–
Sidney[2]	83,090	–	–	–
Lewellen[2]	4,583	–	–	–
Total	**$43,626,991**	**$40,816,143**	**$2,810,848**	**6.9%**

[1] North Platte City Sales Tax was reinstated effective April 1, 1979, and 1979 amount is for April thru December.
[2] City Sales Tax was effective October 1, 1980, and amount is for October thru December.

Nebraska City Sales Tax Rates for 1980

* Effective October 1, 1980



General Fund Sales Tax Cash Revenues

Table 6

Month	Calendar Year 1980	Calendar Year 1979	Net Change	Percent Change
January	$ 18,190,400	$ 16,655,633	$1,534,767	9.2%
February	17,954,770	15,481,233	2,473,537	16.0
March	20,535,715	20,409,922	125,793	0.6
April	20,190,743	19,152,035	1,038,708	5.4
May	20,486,995	20,636,401	(149,406)	(0.7)
June	20,844,829	22,727,630	(1,882,801)	(8.3)
July	20,923,381	19,957,385	965,996	4.8
August	21,254,311	20,712,906	541,405	2.6
September	21,903,369	21,633,858	269,511	1.2
October	21,709,936	21,086,728	623,208	3.0
November	20,956,940	20,087,051	869,889	4.3
December	26,319,040	27,168,625	(849,585)	(3.1)
Total	$251,270,429	$245,709,407	$5,561,022	2.3

General Fund Sales Tax Cash Receipts

Table 7

Month	Calendar Year 1980	Calendar Year 1979	Net Change	Percent Change
January	$ 26,557,587	$ 21,295,212	$ 5,262,375	24.7%
February	26,115,590	19,187,636	6,927,954	36.1
March	19,197,239	17,927,949	1,269,290	7.1
April	18,443,778	14,868,053	3,575,725	24.0
May	23,965,100	21,443,276	2,521,824	11.8
June	29,634,880	22,343,587	7,291,293	32.6
July	16,412,317	15,524,130	888,187	5.7
August	21,705,873	24,596,497	(2,890,624)	(11.8)
September	22,092,500	16,172,796	5,919,704	36.6
October	26,695,777	24,245,899	2,449,878	10.1
November	18,743,044	19,039,573	(296,529)	(1.6)
December	26,079,642	18,809,406	7,270,236	38.7
Total	$275,643,327	$235,454,014	$40,189,313	17.1%

MISCELLANEOUS TAX

Miscellaneous tax sources accounted for $98,468,123 of the deposits into the General Fund for calendar year 1980. There are some 30 major classifications of miscellaneous taxes. The largest taxes collected by the Nebraska Department of Revenue are also included in this section. A one-cent portion of the receipts from the motor fuels tax is deposited to the City and County, Road Fund. The variable excise tax portion is deposited to the Highway Cash Fund. The remainder of the motor fuels tax is deposited to the Highway Trust Fund. A portion of the motor fuels taxes deposited to the Highway Trust Fund, the receipts from the sales tax on motor vehicles, and the receipts from various motor vehicle fees is returned to the counties and cities. The percentage of these total receipts which is distributed to the cities and counties each is 23-1/3 percent.

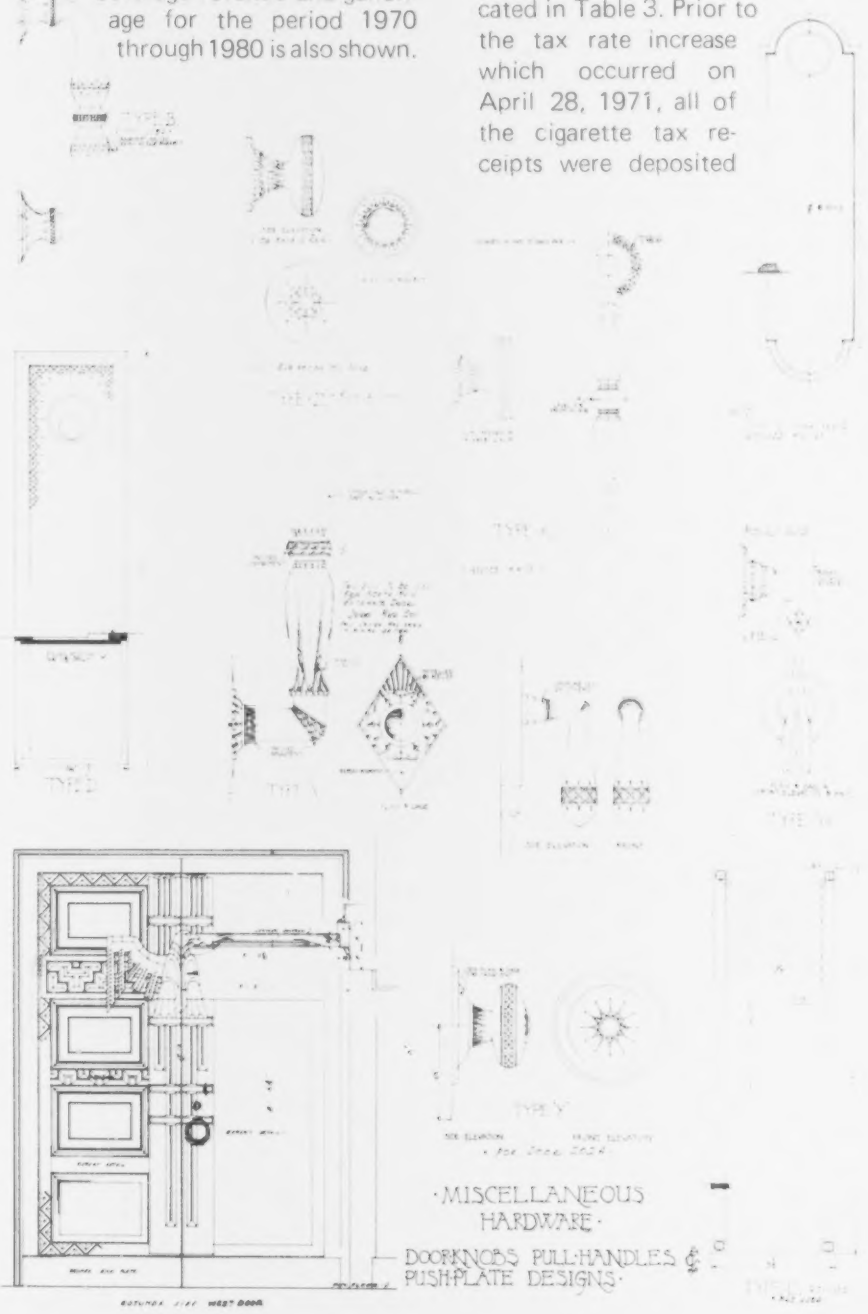
The receipts from the aviation fuels tax are deposited in the Aircraft Fuels Tax Fund and any refunds are paid from this fund. The tax on aviation fuels used for air school purposes is totally refunded. A partial refund of one-half of the aviation fuels tax is allowed on all fuel used for operating and propelling aircraft. One percent of the aviation fuels tax collections is deposited in the General Fund. The remainder is then distributed to the Nebraska Department of Aeronautics Cash Fund.

Statistical Data

Calendar year 1980 and calendar year 1979 General Fund Miscellaneous tax cash receipts are compared in Table 1. An explanation of the major miscellaneous taxes is given in Table 1 of the general inforrnation section.

The alcoholic beverages tax revenue and gallonage for calendar year 1980 is reported in Table 2. A history of the total alcoholic beverage revenue and gallonage for the period 1970 through 1980 is also shown. The amounts given are what was reported to the Nebraska Liquor Control Commission for the specified period.

The trend in cigarette sales and tax receipts for the period from 1964 through 1980 is indicated in Table 3. Prior to the tax rate increase which occurred on April 28, 1971, all of the cigarette tax receipts were deposited



to the General Fund. Since that rate change, the proceeds of 8 cents of the 13 cents tax are deposited to the General Fund. Proceeds of one cent of the tax are deposited to the Nebraska Outdoor Recreation Development Fund and the remainder is deposited to the state of Nebraska Capital Construction Fund.

A comparison of calendar year 1980 and calendar year 1979 parimutuel tax receipts is included in Table 4. The figure shown for the amount taxable is derived because the tax rate is effective for the gross sum wagered in excess of one million dollars.

Table 5 shows importing dealers net taxable gallons and calculated revenue for calendar year 1980. The gallonage figures shown are for motor fuels imported or manufactured during the specified period.

Special fuels calculated net taxable gallons and calculated revenue for calendar year 1980 are included in Table 6. The special fuels tax is imposed on the number of gallons used during the tax period.

Table 7 reports the interstate motor carrier's net taxable gallons and calculated revenue for calendar year 1980. The calculated gallons of fuel the interstate motor carriers used in Nebraska is based on the number of miles traveled in Nebraska. The net taxable gallons figure is the difference between the calculated gallons of fuel used in Nebraska and the number of gallons of fuel purchased in Nebraska. The calculated net tax due is the tax imposed on the net taxable gallons of fuel.

Calendar year 1980 net taxable gallons and calculated tax revenue for aviation fuels are included in Table 8.

Table 9 reports the lodging tax collected by the Nebraska Department of Revenue and returned to the counties. The lodging tax amounts shown are net of the statutory administrative fee.

Calendar year 1980 litter fee receipts are included in Table 10. The proceeds of this fee are deposited in the Nebraska Litter Reduction and Recyclying Fund.

General Fund Miscellaneous Tax Cash Receipts

Table 1

Source	Calendar Year 1980	Calendar Year 1979	Net Change	Percent Change
Aviation Fuels Tax	$ 25,579	$ 20,655	$ 4,924	23.8%
Liquor Taxes	13,103,618	11,771,126	1,332,492	11.3
Cigarette Taxes	13,951,891	13,723,492	228,399	1.7
Pari-mutuel Wagering Tax	7,443,681	7,375,196	68,485	0.9
Documentary Stamp Tax	1,505,358	1,925,561	(420,203)	(21.8)
Mechanical Amusement Devices Tax	225,821	208,454	17,367	8.3
Corporation Occupation Tax	2,715,538	2,550,015	165,523	6.5
Fire Marshall Tax	33,848	344,219	(310,371)	(90.2)
Estate Tax	3,909,443	2,164,120	1,745,323	80.6
Revenue from Others	376,135	234,064	142,071	60.7
Motor Vehicle Driver's License	831,780	836,293	(4,513)	(0.5)
Motor Vehicle Registration	241,061	195,057	46,004	23.6
Motor Vehicle Title	539,904	609,828	(69,924)	(11.5)
Other Motor Vehicle Licenses	389,745	455,188	(65,443)	(14.4)
General Business Fees	710,168	952,247	(242,079)	(25.4)
Trade and Professional Fees	419,041	494,667	(75,626)	(15.3)
Nonoccupational Fees	2,419,245	1,299,677	1,119,568	86.1
Interest on Investments	19,875,281	10,784,602	9,090,679	84.3
Fines, Penalties, Interest, Rentals	15,471	50,675	(35,204)	(69.5)
Court Fees	2,270	1,093,628	(1,091,358)	(99.8)
Sale of Goods and Assets	544,956	483,397	61,559	12.7
Revenue from Services	1,443,484	1,312,019	131,465	10.0
Nonrevenue Receipts	464,333	1,751,687	(1,287,354)	(73.5)
Miscellaneous Receipts	27,280,472	24,325,280	2,955,192	12.1
Total	**$98,468,123**	**$84,961,147**	**$13,506,976**	**15.9%**

Table 2

Alcoholic Beverage Gallonage and Revenue for 1980

Month	Beer Gallonage	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Wine Gallons*	Alcohol & Spirits & Wine Revenue
January	2,921,124	$ 347,012.51	232,372	20,305	199,030	$ 705,605.51
February	2,964,063	352,151.00	197,698	19,297	120,758	576,068.65
March	3,298,125	391,827.39	184,283	16,044	110,117	533,531.05
April	3,439,869	408,652.96	202,233	16,844	138,051	594,039.53
May	3,596,014	427,211.06	227,558	18,627	142,407	661,037.10
June	4,467,083	530,843.31	241,924	18,325	118,130	683,036.11
July	3,952,324	477,278.51	170,190	14,387	107,752	495,562.46
August	4,283,874	500,925.93	203,297	20,124	113,447	586,848.75
September	4,114,649	488,820.55	190,943	14,736	97,300	541,612.46
October	3,605,066	428,294.78	225,529	17,673	135,438	651,477.03
November	3,134,790	372,414.21	285,182	15,972	173,233	817,243.90
December	2,986,990	354,881.55	298,110	16,680	148,115	836,639.03
Total for 1980	**$42,763,971**	**$5,080,313.76**	**2,659,319**	**209,014**	**1,603,778**	**7,682,701.58**

Alcoholic Beverage Gallonage and Revenue for 1970-1980

Year	Total Gallonage	Total Revenue
1970	34,460,020	$6,452,124.20
1971	35,900,734	6,938,642.74
1972[1]	36,216,137	7,740,112.19
1973	37,704,578	9,174,479.22
1974	39,698,058	9,803,725.20
1975	40,233,818	9,913,136.76
1976	40,759,631	10,089,809.06
1977[2]	43,687,138	11,036,820.66
1978	44,778,106	11,820,991.39
1979[3]	45,966,132	12,111,716.77
1980	47,236,082	12,763,015.34

[1]Effective July 6, 1972 the tax rate increased from 8 cents to 10 cents per gallon for beer, from 20 cents to 75 cents per gallon for wine and other dilute alcoholic beverages containing 14% or less alcohol, from 55 cents to 75 cents per gallon for wine and other dilute alcoholic beverages containing more than 14% alcohol, and from $1.60 to $2.00 per gallon for alcohol and spirits.

[2]Effective July 1, 1977 the tax rate increased from 10 cents to 11 cents per gallon for beer, from 75 cents to 85 cents per gallon for wine and other dilute alcoholic beverages, and from $2.00 to $2.25 per gallon for alcohol and spirits.

[3]Effective September 1, 1979 the tax rate increased from 11 cents to 12 cents per gallon for beer and from $2.25 to $2.50 per gallon for alcohol and spirits. The tax on wine was changed to 55 cents for wine and other dilute alcoholic beverages containing 14% or less alcohol and to $1.10 per gallon for wine and other dilute alcoholic beverages containing more than 14% alcohol.

Source: Statements of Revenue from the Nebraska Liquor Control Commission.

Nebraska Cigarette Tax Receipts

Table 3

Calendar Year	Number of Packages Taxed	Cigarette Tax Receipts
1964	160,830,500	$ 9,179,067
1965[1]	159,993,520	11,276,852
1966	156,799,880	11,985,845
1967	157,925,000	12,010,375
1968	157,482,650	11,974,465
1969	156,718,050	11,905,706
1970	160,311,890	12,170,433
1971[2]	158,751,536	17,117,404
1972	160,216,670	19,770,429
1973	166,876,790	20,553,919
1974	175,339,280	21,641,451
1975	179,988,280	22,215,027
1976	183,031,110	22,570,880
1977	183,027,490	22,517,276
1978	182,318,000	22,408,593
1979	181,476,000	22,309,681
1980	183,656,000	23,875,280

[1] Cigarette tax rate increased from 6 cents per package to 8 cents per package on April 1, 1965.

[2] Cigarette tax rate increased from 8 cents per package to 13 cents per package on April 28, 1971.

Table 4

Comparative Pari-mutuel Report

Organization	AMOUNT WAGERED		AMOUNT TAXABLE		TAX PAID		INCREASE IN TAX PAID
	1980	1979	1980	1979	1980	1979	1980 Over 1979
Hall County Livestock Improvement Assoc.	$ 20,734,773	$ 20,962,760	$ 19,734,773	$ 19,962,760	$ 986,738.65	$ 998,138.00	($11,399.35)
Knights of Ak-Sar-Ben	98,961,900	99,124,617	97,961,900	98,124,617	4,898,095.00	4,906,230.85	(8,135.85)
Nebraska State Board of Agriculture	17,845,868	16,084,336	16,845,868	15,084,336	842,293.40	754,216.80	88,076.60
Platte County Agriculture Society	9,118,500	8,922,487	8,118,500	7,922,487	405,925.00	396,124.35	9,800.65
Atokad Agriculture & Racing Assoc.	7,212,587	7,409,713	6,212,587	6,409,713	310,629.35	320,485.65	(9,856.30)
Total	**$153,873,628**	**$152,503,913**	**$148,873,628**	**$147,503,913**	**$7,443,681.40**	**$7,375,195.65**	**$68,485.75**

History of Pari-mutuel Wagering Tax Rates
Effective following Fonnor Park Races in 1959

Year	Rate
1959	.2%
1960	.2%
1961	.2%
1962	.2%
1963	.3%
1964	.3%
1965	.4%
1966	.4%
1967	.4%
1968	.4%
1969	.4%
1970	.4%
1971	.4%
1972	.4%
1973	.5%
1974	.5%
1975	.5%
1976	.5%
1977	.5%
1978	.5%
1979	.5%
1980	.5%

Importing Dealers Net Taxable Gallons and Calculated Net Tax Due

Table 5

Month	1980 Net Taxable Gallons	1980 Calculated Net Tax Due
January	62,757,094	$ 6,516,663
February	57,383,642	5,956,424
March	60,893,820	6,321,799
April	62,974,950	6,537,947
May	70,084,015	7,278,308
June	63,587,537	6,602,585
July	70,948,238	7,369,513
August	69,852,902	7,255,910
September	77,166,200	8,015,854
October	63,054,596	8,299,282
November	58,330,837	7,850,087
December	66,007,041	8,886,701
Total	**783,040,872**	**$86,891,073**

Special Fuels Net Taxable Gallons and Calculated Net Tax Due

Table 6

Month	1980 Net Taxable Gallons	1980 Calculated Net Tax Due
January	11,811,852	$ 1,240,246
February	11,054,013	1,160,674
March	12,059,360	1,266,236
April	12,299,376	1,291,438
May	11,861,094	1,245,413
June	11,849,355	1,244,185
July	11,683,303	1,226,751
August	12,316,727	1,293,260
September	13,434,967	1,410,674
October	13,587,532	1,807,143
November	11,814,462	1,606,767
December	11,186,997	1,521,431
Total	**144,959,038**	**$16,314,223**

Table 7

Interstate Motor Carriers Net Taxable Gallons and Calculated Net Tax Due for 1980

Month	Calculated Gallons Used in Nebraska	Gallons Purchased in Nebraska	Net Taxable Gallons	Calculated Net Tax Due
January	9,275,175	8,925,363	349,812	$ 36,732
February . . .	8,783,453	8,173,632	609,821	64,035
March	9,423,147	9,159,788	263,359	27,654
April.	9,475,177	9,242,629	232,548	24,421
May	8,949,447	8,619,711	329,736	34,635
June	9,070,254	8,590,738	479,516	50,352
July	9,108,503	8,394,617	713,886	74,963
August	9,285,227	8,738,539	546,688	57,405
September . .	10,255,893	9,540,483	715,410	75,122
October. . . .	10,821,657	9,909,612	912,045	121,302
November . .	9,353,579	8,237,935	1,115,644	151,728
December . .	9,717,036	8,423,580	1,293,456	175,910
Total.	**113,518,548**	**105,956,627**	**7,561,921**	**$894,259**

Table 8

Aviation Fuels Net Taxable Gallons and Calculated Net Tax Due for 1980

Month	1980 Net Taxable Gallons	1980 Calculated Net Tax Due
January	3,415,041	$ 169,368
February	2,795,020	138,473
March	2,918,655	144,643
April.	2,999,498	148,637
May	3,266,040	161,921
June	3,120,016	154,617
July	3,322,654	164,618
August	3,625,011	179,611
September	3,355,640	166,324
October.	3,397,542	168,417
November	2,840,504	140,749
December	3,030,855	150,228
Total.	**38,086,476**	**$1,887,606**

Lodging Tax Returned to Counties for 1980

Table 9

County	August	September	October	November	December	Total
Buffalo	$ 10,541	$ 7,071	$ 7,520	$ 6,233	$ 5,442	$ 36,807
Dawes	2,603	1,508	1,422	1,251	749	7,533
Douglas	35,668	47,489	47,187	28,775	32,976	192,095
Hall	11,523	9,212	8,915	6,825	5,416	41,891
Keith	6,500	3,255	3,074	1,851	1,606	16,286
Kimball	1,137	905	626	676	446	3,790
Lancaster	23,023	23,994	20,189	14,875	13,044	95,125
Lincoln	14,360	9,603	8,711	6,192	5,632	44,498
Sarpy	4,521	2,713	2,965	2,269	1,833	14,301
York	4,216	2,954	2,675	2,182	1,705	13,732
Total	**114,092**	**108,704**	**103,284**	**71,129**	**68,849**	**466,058**

CHRONOLOGY OF NEBRASKA LODGING TAX

Effective Date	State Rate	Counties with 2% Tax
July 19, 1980	1%	—
August 1, 1980	1%	Buffalo, Dawes, Douglas, Hall, Keith Kimball, Lancaster, Lincoln, Sarpy and York
January 1, 1981	1%	Adams and Scotts Bluff

Litter Fee Receipts

Table 10

Month	Calendar Year 1980
January	$ 92,938
February	5,624
March	2,806
April	4,946
May	759
June	786
July	115,732
August	79,787
September	982
October	6,628
November	1,464
December	263
Total	**$312,715**

PROPERTY TAX

In 1857, the Territorial Legislature adopted a property tax based on the Iowa Revenue Code which became the major source of state and local operating revenue. Intangible property was added to the tax base by the 1921 Legislature. Although the tax remains primarily a tax on real property, changes have been made in the classification of property as well as the ratio of assessed values to actual values.

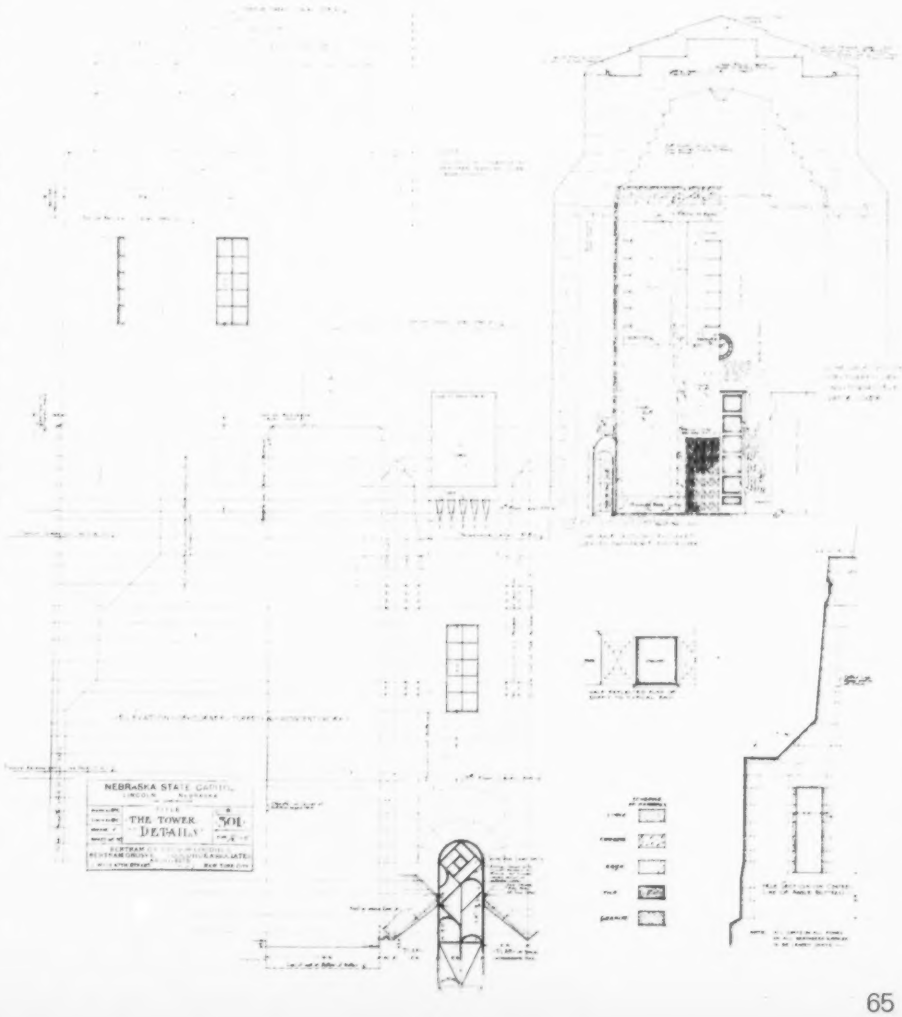
The growing need for public services caused property tax levies to steadily increase. Simultaneously, the importance of property (real property in particular) declined as a measure of wealth. The necessity for relieving property tax levies and providing new sources of revenue became apparent.

A constitutional amendment abolishing the property tax as a source of state revenue was approved by the voters of Nebraska in November of 1966. In addition, the 77th Legislature repealed the head and poll taxes, the tax on intangible property, the tax on household goods, and certain miscellaneous personal property taxes. The Legislature adopted two broad based taxes in the Revenue Act of 1967 to obtain revenue in place of the taxes which were repealed. Property taxes are now levied exclusively by local units of government in Nebraska.

Personal Property Exemption

The 1972 Legislature enacted a law providing a partial exemption for taxation of certain classes of personal property. The classes of property which qualified for the exemption were agricultural income-producing machinery and equipment; business inventory; livestock; feed, fertilizer and farm inventory; grain and seed; and poultry, fish, and fur-bearing animals.

This legislation provided for a 12-1/2 percent exemption of actual value for calendar year 1973 on the classes of personal property enumerated above. This exemption increased by 12-1/2 percent a year until a total of 62-



1/2 percent of actual value was exempted in 1977.

The 1977 Legislature enacted LB 518, which extended this exemption to provide for the complete exemption of the above enumerated classes of personal property except for business inventory and livestock in calendar year 1978. The Legislature appropriated $58.6 million for the reimbursement of these exemptions. This legislation provided for the extension of the total tax exemption to business inventories in calendar year 1979 with a reimbursement of $62.2 million to be appropriated for fiscal year 1979-80.

LB 284 of the 1981 legislative session provides for compensation by a distribution of $37,977,600 based on agricultural real estate in each county, $31,022,400 based on commercial and industrial real estate in each county and $1,000,000 based on suburban and residential real estate in each county. This formula is to be followed for fiscal years 1980–81 and 1981–82. LB 284 is, however, under scrutiny by the Nebraska Supreme Court, with the constitutionality of the bill still in doubt.

Homestead Exemption

The 1969 Legislature enacted a limited homestead exemption law providing direct property tax relief to individual owners of residential property. This law, with some exceptions, provided for an exemption of $800 of actual value for a residence valued at $4,000 or more. This law defines a homestead as a residence or mobile home and the land surrounding it, not exceeding one acre, or a residence or mobile home located on land leased by the owner of the residence or mobile home. To qualify, the homestead must be occupied by the owner of record on January 1 of the year for which application for exemption is made. This application must be made to the county assessor on or before April 1.

The Legislature increased the benefits of the homestead exemption to the following:

20% of actual value to $4,000, of homestead having value in excess of $1,500.

25% of actual value of homestead having value of $1,500 or less.

45% of actual value to $4,000, of homestead having value in excess of $1,500, applicable if unremarried widow or widower of a veteran.

45% of actual value to $4,000, of homestead having value in excess of $1,500, applicable if veteran 70 years or older.*

50% of actual value of homestead having an actual value of $1,500 or less, applicable if unremarried widow or widower of a veteran.

90% of actual value of homestead, applicable if veteran receives compensation from the Veterans Administration because of 100 percent disability.

90% of actual value of homestead, applicable if unremarried widow of a veteran who was receiving compensation from the Veterans Administration because of 100 percent disability at the time of his death.

90% of actual value of homestead, applicable if unremarried widow of a serviceman who died "while on active duty during the dates described in Sec. 80-401.01."

100% of first $35,000 of actual value, applicable if 65 years or older and household income does not exceed $43,000 for a single claimant, $7,400 for married claimant with one spouse 65 or older, or $8,400 for married claimant with both spouses 65 or older.

100% of the first $35,000 of actual value, applicable if veteran totally disabled by a nonmilitary accident or illness.

80% of the first $35,000 of actual value, applicable if 65 years or older and household income does not exceed $4,800 for a single claimant, $7,900 for a married claimant with one spouse 65 or older, or $8,900 for married claimant with both spouses 65 or older.

60% of the first $35,000 of actual value, applicable if 65 years or older and household income does not exceed $5,300 for a single claimant, $8,400 for a married claimant with one spouse 65 or older, or $9,400 for married claimant with both spouses 65 or older.

40% of the first $35,000 of actual value, applicable if 65 years or older and household income does not exceed $5,800 for a single claimant $8,900 for a married claimant with one spouse 65 or older, or $9,900 for a married claimant with both spouses 65 or older.

20% of first $35,000 of actual value, applicable if 65 years or older and household income does not exceed $6,300 for a single claimant, $9,400 for a married claimant with one spouse 65 or older, or $10,400 for a married claimant with both spouses 65 or older.

100% of actual value up to $35,000 for individuals disabled by paralysis of both legs, multiple amputation of both lower extremities, progressive neuro-

logical, neuromuscular disease, or multiple amputation of both arms above the elbow, or by permanent loss of use or control of both arms.

*Note: Increased homestead exemption benefits to which a veteran may be entitled upon reaching age 70, are extended to the spouse of such veteran when the veteran is not the owner of record.

Under these homestead exemption provisions, $29.3 million was reimbursed to local governments for taxes not collected on exempt owner occupied residences in 1980. The total exemption amount by county is shown on page 71.

Statistical Data

Table 1 lists the assessed valuation of the state by years from 1867 to 1980 inclusive, as reported on the certificate of taxes levied, the total state taxes levied for the various years, and the total of all property taxes levied for all purposes. For 1920 and prior years, property was assessed at one-fifth of its actual value. For 1921 and the years following through 1952, property was assessed at its actual value. In 1953, 1954, and 1955, property was assessed at 50 percent of its actual value and in 1956 and 1957 at 50 percent of its basic value. From 1958, to 1980 property was assessed at 35 percent of its actual value. The valuation shown is reported by the county assessors with the tax computed thereon. The total shown for all property taxes includes special assessments.

Table 2 lists and makes a graphical comparison of the tangible property taxes levied from 1970 to 1980.

The 1980 county assessed valuations and their corresponding mill levies as reported by the county assessors on the certificate of taxes levied are listed in Table 3. The amounts the counties were reimbursed for the 1980 homestead exemptions and personal property tax relief are also listed. The homestead exemption statistics are based on information from the counties as of June 1, 1981.

Table 4 shows the assessed valuation of major cities and villages within a county, along with the city levies. The information shown was reported by the county assessors on the 1980 certificate of taxes levied.

Table 5 is the distribution by county of payments in lieu of taxes by Nebraska public power districts. It includes the amount received by the state of Nebraska, counties, cities and villages, school districts, and miscellaneous districts. Table 5 also includes the total payments in lieu of taxes.

The payments in lieu of taxes are payments from every public corporation and political subdivision of the state, which are organized primarily to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages. This sum is equivalent to five percent of the gross revenue derived by it plus a fixed amount based on 1957 levies. Table 5 shows how these amounts are distributed.

The selected taxes levied for 1980 as determined by the county assessors or clerks and reported on the certificate of taxes levied are listed by county in Table 6. Included in the taxes shown are the payments in lieu of taxes.

The actual values reported on the abstract of assessment of tangible property for 1980 are listed by county in Table 7. Also included are the actual values of the franchise assessment of public utility companies and the property of railroads as assessed by the State Board of Equalization and Assessment for 1980. The total of these actual value amounts is used to derive each county's assessed valuation figures set by the State Board of Equalization and Assessment.

Table 8 is a summarization of the major categories of personal property actual values detailed in Tables 10 through 12.

Table 9 lists all real estate and oil and mineral interests actual values as reported on the abstract of assessment of tangible property for 1980. The valuation of agricultural and other unincorporated lands, urban lands, and oil and mineral interest are included in this table.

Table 10 is the breakdown of tangible individual personal property which includes: furniture, fixtures, tools, and equipment, portable buildings, improvements on leased land, motorized boats, motors, airplanes and unlicensed motor vehicles, and mobile homes.

Table 11 lists the actual value of special schedules as reported on the abstract of assessment of tangible property for 1980. These schedules included: electricity, lighting, heating, and power companies, telephone companies, transmission companies, telegraph companies, property of pipeline companies, and motor vehicles estimated actual values.

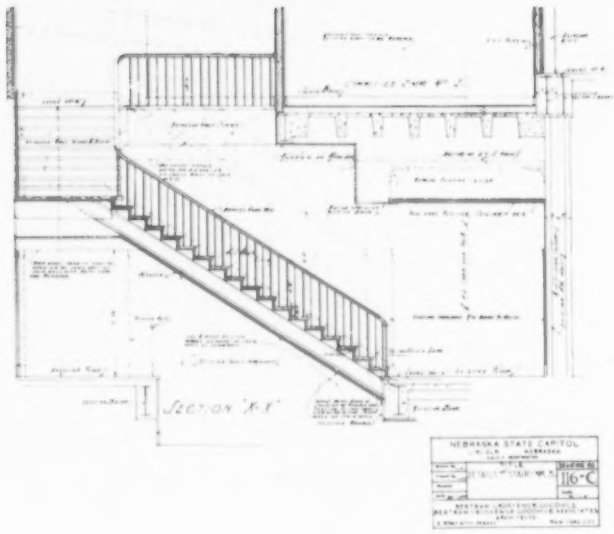
Table 12 is a breakdown of agricultural land and rural (unincorporated) land; it includes the actual value of agricultural land, agricultural improvements, suburban residential land or lots, suburban residential improvements, suburban commercial land or lots, suburban commercial im-

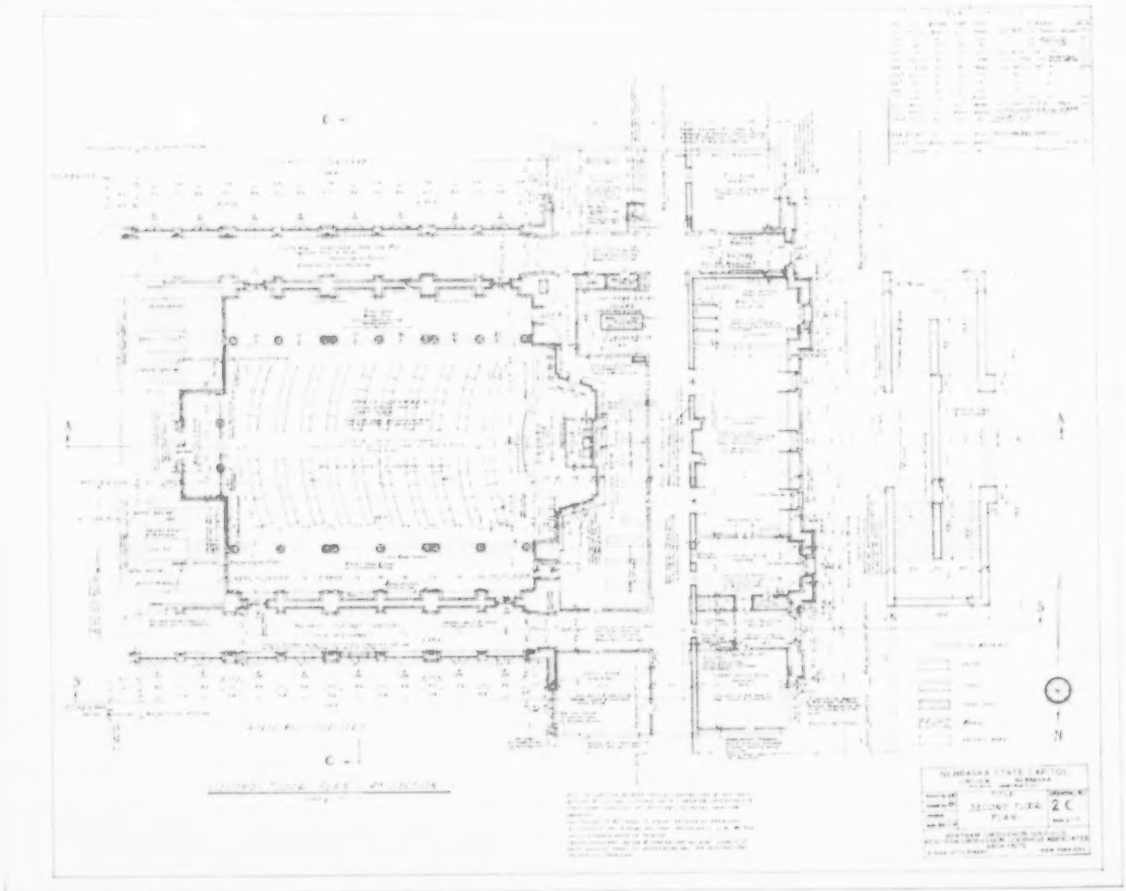
provements, suburban industrial land or lots, and suburban industrial improvements. The values shown were reported by the county assessors on the abstract of assessment of tangible property for 1980.

The actual value of agricultural real estate and the number of acres are given in Table 13. It includes: dry cropland, irrigated cropland, rangeland and meadow, pastureland and wasteland.

The breakdown of the actual value of urban real estate as reported on the abstract of assessment of tangible property for 1980 is given in Table 14.

Table 15 shows the breakdown by county of the number of regular schedules and special schedules.





History of Assessed Valuation and Total Property Tax

Table 1

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total of All Property Taxes
1867	$ 20,069,222	$ 100,576	—	—
1868	32,623,550	166,426	—	—
1869	42,123,595	204,813	—	—
1870	53,709,828	310,521	—	—
1871	55,513,658	333,098	—	—
1872	69,873,818	401,773	—	—
1873	78,239,692	477,725	—	—
1874	80,754,044	502,933	—	—
1875	75,467,398	547,124	—	—
1876	74,178,645	540,315	—	—
1877	71,311,578	440,424	—	—
1878	74,389,535	467,780	—	—
1879	75,369,798	454,192	—	—
1880	90,499,618	356,490	—	—
1881	93,142,456	573,066	—	—
1882	98,537,475	597,089	—	—
1883	110,543,644	818,621	—	—
1884	123,615,886	951,875	—	—
1885	133,418,699	1,027,018	—	—
1886	143,931,570	1,117,904	—	—
1887	160,506,266	1,305,659	—	—
1888	176,012,820	1,325,887	—	—
1889	182,763,538	1,191,632	—	—
1890	184,770,304	1,717,524	—	—
1891	183,138,236	1,217,380	—	—
1892	186,432,376	1,240,964	—	—
1893	194,733,124	1,263,995	—	—
1894	171,468,207	1,196,276	—	—
1895	183,717,498	1,257,008	—	—
1896	167,078,270	1,287,688	—	—
1897	165,193,736	1,181,919	—	—
1898	167,810,764	1,163,267	—	—
1899	168,105,905	1,286,792	—	—
1900	171,747,593	1,208,084	—	—
1901	174,439,095	1,232,891	—	—
1902	180,091,492	1,131,124	—	—
1903	188,458,379	1,512,316	—	—
1904	294,779,244	1,768,675	6.75	—
1905	304,470,961	2,131,296	7.00	—
1906	313,060,301	2,191,421	7.00	—
1907	329,413,349	2,305,893	7.00	—
1908	391,735,464	2,448,346	5.50	—
1909	398,985,819	2,194,421	5.50	—
1910	412,138,607	2,060,293	5.50	—
1911	415,670,075	2,577,154	6.20	—
1912	463,371,899	2,409,533	5.20	—
1913	470,690,414	3,671,385	7.80	—
1914	471,940,195	3,681,085	7.80	—
1915	481,931,239	3,277,130	6.80	—
1916	500,827,274	3,055,046	6.10	—
1917	528,891,424	4,484,999	8.48	—
1918	567,947,914	4,361,839	7.68	32,950,800.73
1919	568,921,750	7,395,980	13.00	40,042,226.43
1920	762,284,909	7,932,575	10.39	51,600,457.36
1921	3,212,737,091	10,930,607	3.30	59,365,699.26
1922	3,202,705,714	7,366,114	2.30	53,457,481.56
1923	3,202,926,404	6,404,457	2.00	53,280,124.74
1924	3,186,488,549	5,736,510	1.80	53,447,380.50
1925	3,176,773,795	7,482,542	2.35	55,967,004.92
1926	3,177,159,318	5,718,886	1.80	54,970,346.96
1927	3,141,146,610	11,779,299	3.75	66,028,255.91
1928	3,125,855,462	6,439,262	2.06	58,273,807.24
1929	3,167,489,300	7,645,798	2.40	59,442,398.97
1930	3,102,050,571	7,258,798	2.34	58,485,076.39
1931	3,045,793,706	6,213,419	2.04	55,424,184.07
1932	2,521,000,981	5,974,772	2.37	49,588,994.64
1933	2,073,283,250	4,955,147	2.39	42,906,527.94
1934	2,059,678,928	4,424,207	2.10	42,068,482.03
1935	2,030,243,533	4,467,760	2.15	43,878,947.41
1936	2,060,835,168	3,732,183	1.76	44,113,357.43
1937	2,058,224,967	5,536,161	2.64	47,024,422.95
1938	2,033,302,482	6,213,375	2.68	47,183,558.77
1939	2,047,519,591	6,111,012	2.61	46,819,088.50
1940	1,822,271,788	4,940,238	2.57	45,713,054.72
1941	1,949,755,725	5,283,982	2.71	46,271,291.87
1942	2,042,442,436	4,881,437	2.39	47,710,476.32
1943	2,123,882,890	5,267,230	2.48	50,165,759.16
1944	2,115,063,748	6,646,877	2.54	51,814,011.79
1945	2,153,798,946	6,116,789	2.84	57,511,244.81
1946	2,160,972,214	7,131,208	3.30	63,243,778.23
1947	2,315,369,866	13,869,065	5.99	81,396,348.29
1948	2,499,222,769	13,145,912	5.26	90,287,526.48
1949	2,640,565,444	15,473,713	5.86	98,664,524.15
1950	2,719,489,560	15,664,260	5.76	107,576,591.44
1951	3,014,247,550	19,863,891	6.50	120,653,280.82
1952	3,104,475,679	21,669,240	6.98	122,746,134.67
1953	3,383,619,610	19,455,813	5.75	124,347,195.93
1954	3,043,753,089	20,362,708	6.69	128,041,382.23
1955	3,059,667,319	25,028,078	8.18	142,627,677.96
1956	2,958,572,814	23,934,854	8.09	146,212,379.98
1957	2,968,251,035	24,428,706	8.23	153,525,482.79
1958	3,026,479,555	24,121,042	7.97	161,513,035.51
1959	3,175,671,129	26,834,421	8.45	175,700,835.31
1960	3,212,807,088	27,083,963	8.43	189,000,049.35
1961	3,278,007,212	27,568,040	8.41	198,260,199.20
1962	3,367,219,071	28,385,657	8.43	214,740,261.73
1963	3,458,065,766	33,871,754	9.795	235,101,945.65
1964	3,553,328,531	32,477,422	9.14	264,171,142.15
1965	3,820,136,676	47,692,115	11.73	278,511,201.58
1966	4,338,036,742	49,317,239	10.67	308,319,630.21
1967	4,250,081,231	—	—	296,865,045.75
1968	4,449,874,119	—	—	296,769,458.27
1969	5,134,365,585	—	—	325,400,472.71
1970	5,375,575,178	—	—	352,520,993.90
1971	5,537,901,733	—	—	390,787,447.41
1972	5,731,535,854	—	—	410,464,626.27
1973	6,077,281,894	—	—	415,893,061.77
1974	6,503,268,242	—	—	453,597,037.65
1975	6,748,224,013	—	—	527,417,744.70
1976	7,017,779,158	—	—	597,045,719.12
1977	7,627,733,927	—	—	640,633,654.96
1978	7,613,655,151	—	—	637,182,814.55
1979	11,980,807,548	—	—	685,227,647.72
1980	12,671,717,612	—	—	710,984,868.00

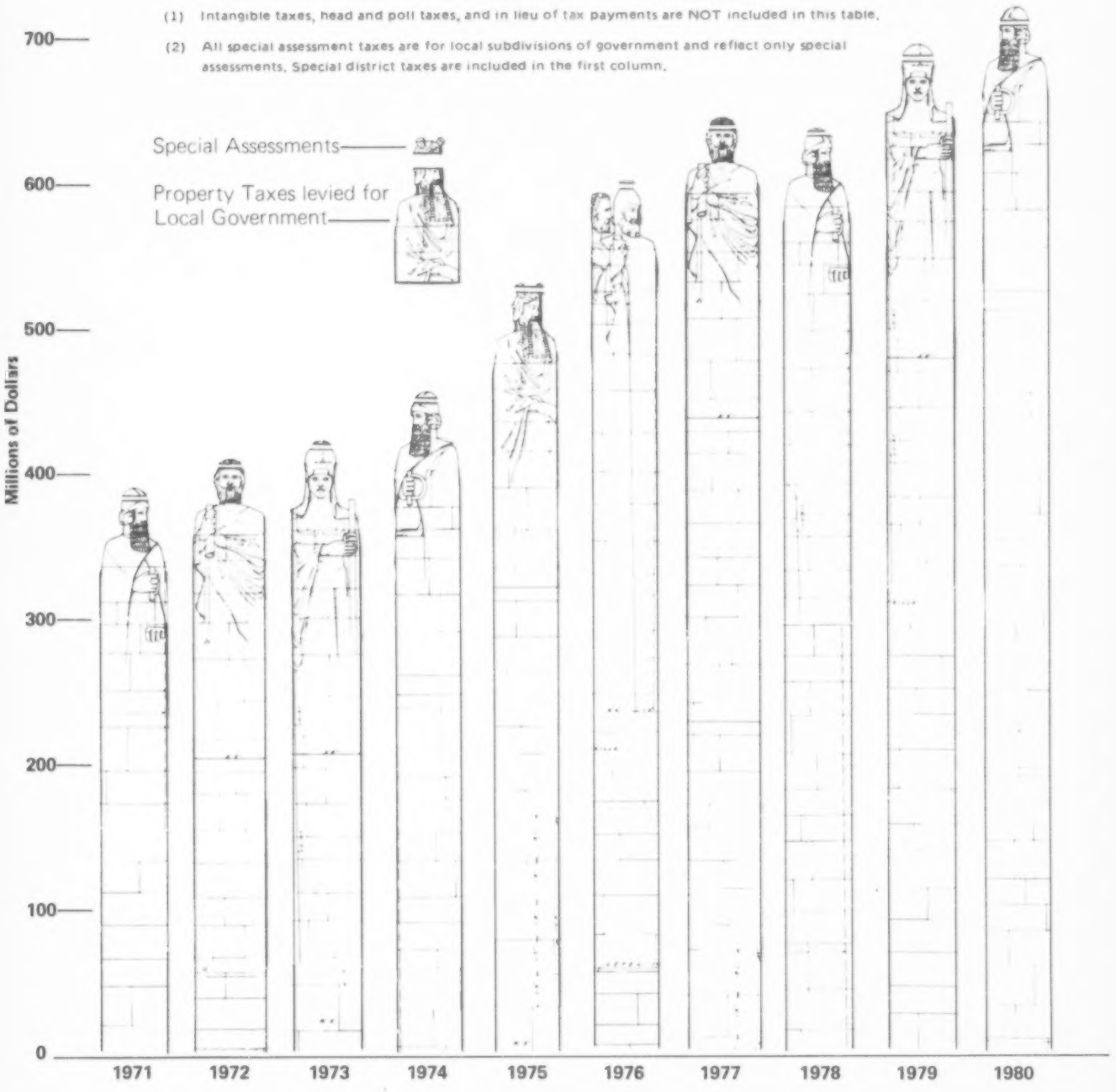
Table 2

Tangible Property Taxes Levied

Year	General Property Taxes Levied for Local Governments (1)	Special Assessments (2)	Total
1971	389,555,957	1,231,491	390,787,448
1972	409,715,315	749,311	410,464,626
1973	415,705,269	187,792	415,893,061
1974	452,328,856	1,268,182	453,597,038
1975	526,583,742	834,002	527,417,744
1976	597,011,528	34,191	597,045,719
1977	638,849,456	1,784,199	640,633,655
1978	636,321,799	861,015	637,182,814
1979	683,162,818	2,064,829	685,227,647
1980	708,671,291	2,313,577	710,984,868

(1) Intangible taxes, head and poll taxes, and in lieu of tax payments are NOT included in this table.

(2) All special assessment taxes are for local subdivisions of government and reflect only special assessments. Special district taxes are included in the first column.



Assessed Valuation, County Levy, Homestead Exemption, and Personal Property Relief for 1980

Table 3

Counties	Total Assessed Valuation	County Levy	Amount of Homestead Exemptions	Calculation of Personal Property Tax Relief
Adams	$ 261,635,360	7.180	$ 691,313.40	$ 1,494,025.25
Antelope	102,133,873	6.000	147,815.42	665,204.86
Arthur	12,632,806	7.770	1,638.19	89,745.52
Banner	22,338,715	11.212	1,769.83	117,743.75
Blaine	13,908,668	9.160	7,073.96	91,920.76
Boone	82,392,815	10.320	155,045.46	528,591.34
Box Butte	101,591,755	9.610	246,838.86	529,493.63
Boyd	27,017,892	9.290	78,206.04	165,166.55
Brown	48,986,706	13.093	115,901.95	306,895.33
Buffalo	267,694,511	9.810	527,940.59	1,427,766.24
Burt	98,948,862	10.196	197,490.30	609,294.65
Butler	104,711,470	8.560	154,409.60	752,652.45
Cass	168,118,018	8.845	337,812.65	870,573.50
Cedar	102,910,670	7.970	203,330.14	644,039.73
Chase	78,190,677	9.093	83,098.28	518,279.39
Cherry	98,066,246	12.470	112,627.81	656,524.66
Cheyenne	107,723,460	9.570	219,643.37	474,526.16
Clay	122,115,989	4.300	125,749.12	800,975.29
Colfax	96,716,190	13.210	263,937.78	579,840.80
Cuming	121,495,247	5.512	161,340.98	734,727.25
Custer	157,318,345	9.990	302,763.88	959,932.74
Dakota	106,257,383	7.885	299,618.75	596,153.20
Dawes	56,789,181	11.500	266,528.94	261,852.67
Dawson	239,083,545	11.300	412,386.97	1,373,195.25
Deuel	37,185,955	12.460	34,664.29	190,252.44
Dixon	66,404,490	11.675	187,228.90	420,026.49
Dodge	237,154,955	8.220	936,104.38	1,100,268.76
Douglas	2,400,023,300	8.880	7,482,573.41	12,852,753.93
Dundy	51,215,225	7.987	33,321.61	323,061.94
Fillmore	111,293,477	6.700	141,087.54	680,269.71
Franklin	67,054,178	8.450	79,999.84	435,373.44
Frontier	71,111,009	7.850	60,479.04	466,117.33
Furnas	75,462,125	4.820	127,316.42	461,906.49
Gage	197,117,740	9.230	630,599.74	990,350.78
Garden	44,493,830	14.520	57,022.78	286,824.24
Garfield	24,886,422	9.672	69,922.49	150,619.83
Gosper	50,458,179	10.720	31,446.42	326,230.62
Grant	15,836,190	9.110	6,786.82	98,021.27
Greeley	35,781,621	8.720	59,494.03	232,531.42
Hall	380,494,203	9.140	894,196.83	1,983,624.72
Hamilton	153,924,229	6.600	93,415.24	947,924.21
Harlan	64,392,725	7.550	89,135.05	406,078.97
Hayes	34,464,199	6.780	5,447.92	247,822.05
Hitchcock	56,287,720	8.230	74,109.96	331,416.43
Holt	128,177,605	8.816	212,306.63	769,872.48
Hooker	12,343,899	14.000	15,512.79	66,867.12
Howard	70,030,975	10.810	125,120.96	425,071.50
Jefferson	98,620,328	12.146	260,367.68	579,051.67
Johnson	52,087,271	10.860	129,996.17	312,198.14
Kearney	112,336,900	8.800	86,606.32	710,438.89
Keith	92,628,840	9.630	177,961.61	471,508.68
Keya Paha	13,912,177	12.900	18,496.31	87,642.48
Kimball	60,489,325	13.490	87,092.93	248,297.04
Knox	92,968,547	9.250	278,663.48	559,847.08
Lancaster	1,267,495,015	10.006	3,415,760.42	6,357,422.98
Lincoln	301,814,230	6.090	651,075.68	1,295,470.30
Logan	15,537,588	6.780	9,688.81	107,182.94
Loup	13,180,900	10.310	8,111.67	92,319.59
Madison	226,050,970	7.730	624,163.07	1,208,724.47
McPherson	12,834,357	5.450	2,488.89	90,509.38
Merrick	108,325,985	9.910	144,173.81	626,782.31
Morrill	59,064,916	13.111	124,250.88	323,671.18
Nance	51,616,687	3.016	122,686.87	319,844.39
Nemaha	75,271,350	10.610	156,080.46	457,647.12
Nuckolls	83,262,265	8.570	144,845.42	555,877.22
Otoe	125,571,739	12.240	413,025.13	721,442.51
Pawnee	37,327,270	12.870	76,446.30	237,091.82
Perkins	72,946,220	8.466	45,302.73	496,777.20
Phelps	150,704,145	7.510	173,968.21	926,016.81
Pierce	82,703,082	7.900	194,386.70	487,086.28
Platte	219,332,809	7.960	550,603.14	1,084,752.19
Polk	92,282,631	9.590	101,318.96	597,173.76
Red Willow	111,389,561	8.440	333,875.73	622,911.08
Richardson	111,828,965	8.650	249,552.41	553,112.02
Rock	37,815,534	10.392	27,721.55	262,171.03
Saline	136,571,975	10.400	336,093.39	882,172.31
Sarpy	374,220,667	8.910	806,468.89	1,255,783.38
Saunders	166,946,183	9.480	444,965.95	918,181.39
Scotts Bluff	223,151,525	9.146	732,495.97	1,086,645.02
Seward	135,876,642	11.990	312,390.54	779,371.39
Sheridan	66,189,938	15.240	131,643.28	403,587.75
Sherman	44,139,460	10.790	96,053.73	278,492.31
Sioux	26,293,697	7.070	8,651.72	166,378.92
Stanton	68,419,374	7.010	90,991.76	403,377.50
Thayer	96,419,290	9.970	151,666.21	582,338.92
Thomas	11,327,010	8.010	6,748.34	60,906.91
Thurston	48,694,103	10.460	106,474.88	295,779.57
Valley	51,423,516	11.632	157,199.46	307,524.73
Washington	114,073,580	9.840	238,864.27	586,359.35
Wayne	82,531,795	8.820	184,401.09	503,440.99
Webster	61,518,897	9.840	114,894.45	394,223.08
Wheeler	22,408,435	12.340	9,522.26	158,517.43
York	177,739,283	9.035	203,021.36	1,101,541.35
Total	$12,671,717,612		$29,302,834.25	$70,000,000.00

Table 4

Cities and Villages Valuations and Levies for 1980

Cities and Villages	Assessed Valuation	City Levy
* County Seat		
Adams		
Ayr	$ 540,770	13.12
Hastings*	124,196,140	21.18
Holstein	1,328,505	21.06
Juniata	3,780,410	11.83
Kenesaw	3,515,245	14.97
Prosser	353,795	1.61
Roseland	1,814,000	9.47
Trumbull	8,885	13.48
Antelope		
Brunswick	832,395	12.21
Clearwater	1,344,609	9.31
Elgin	3,655,692	9.77
Neligh*	8,462,015	20.46
Oakdale	964,394	10.47
Orchard	1,945,772	10.84
Royal	208,745	20.13
Tilden	1,050,656	20.75
Arthur		
Arthur*	359,530	—
Banner	—	—
Blaine		
Brewster*	122,589	—
Dunning	506,111	26.79
Halsey	46,524	20.89
Boone		
Albion*	8,493,540	13.48
Cedar Rapids	1,715,280	21.55
St. Edward	2,916,090	20.39
Petersburg	1,315,615	30.81
Primrose	488,050	24.64
Box Butte		
Alliance*	47,917,180	19.51
Hemingford	3,087,915	21.56
Boyd		
Anoka	45,023	—
Bristow	360,803	11.08
Butte*	1,573,667	9.18
Gross	11,052	—
Lynch	948,316	36.79
Monowi	15,956	28.00
Naper	346,741	13.24
Spencer	2,386,168	18.14
Brown		
Ainsworth*	11,350,501	12.454
Johnstown	154,421	9.472
Long Pine	1,717,689	18.203
Buffalo		
Amherst	954,638	18.52
Elm Creek	3,135,750	18.33
Gibbon	5,929,278	20.23
Kearney*	97,950,280	11.41
Miller	431,025	4.50
Pleasanton	1,404,179	12.59
Ravena	5,798,108	13.38
Riverdale	940,453	2.44
Shelton	3,847,319	11.30
Burt		
Craig	606,953	36.282
Decatur	1,850,330	27.434
Lyons	5,026,694	20.048
Oakland	5,053,902	23.248
Tekamah*	8,832,577	30.326

Cities and Villages	Assessed Valuation	City Levy
Butler		
Abie	$ 263,943	8.85
Bellwood	1,388,097	18.98
Brainard	1,223,713	22.67
Bruno	478,913	15.15
David City*	10,746,529	26.88
Dwight	713,290	16.72
Garrison	410,732	2.65
Linwood	292,434	9.51
Octavia	313,240	18.96
Rising City	1,869,475	10.60
Surprise	190,241	—
Ulysses	787,686	18.94
Cass		
Alvo	497,309	14.16
Avoca	813,726	20.24
Cedar Creek	2,737,974	5.14
Eagle	3,247,240	34.22
Elmwood	2,540,160	15.46
Greenwood	2,320,716	16.98
Louisville	3,740,124	20.43
Manley	625,149	14.26
Murdock	1,217,901	13.94
Murray	1,908,207	13.36
Nehawka	1,108,579	18.95
Plattsmouth*	19,434,224	16.80
South Bend	288,430	3.60
Union	1,008,240	15.69
Weeping Water	4,268,213	15.33
Cedar		
Belden	561,695	5.86
Coleridge	2,007,960	17.35
Fordyce	411,765	17.00
Hartington*	6,298,210	20.26
Laurel	4,832,365	21.94
Magnet	236,115	20.61
Obert	113,150	16.70
Randolph	4,244,790	16.66
St. Helena	217,300	6.69
Wynot	448,110	19.94
Chase		
Imperial*	12,614,393	19.482
Lamar	142,937	—
Wauneta	3,899,808	21.854
Cherry		
Cody	618,477	10.93
Crookston	190,391	1.59
Kilgore	326,696	8.93
Merriman	630,979	30.51
Nenzel	61,518	—
Valentine*	15,297,085	22.91
Wood Lake	219,734	8.34
Cheyenne		
Dalton	1,141,715	17.97
Gurley	825,590	24.26
Lodgepole	1,237,120	17.01
Potter	1,405,895	21.23
Sidney*	26,266,140	13.19
Clay		
Clay Center*	3,828,872	28.35
Deweese	330,551	17.54
Edgar	2,351,742	20.73
Fairfield	2,206,497	22.40
Glenvil	1,127,630	19.75
Harvard	3,469,746	20.91
Ong	507,122	27.83
Saronville	260,156	7.61
Sutton	7,035,238	21.97
Trumbull	1,634,721	13.48

Cities and Villages	Assessed Valuation	City Levy
Colfax		
Clarkson	$ 2,997,355	24.79
Howells	2,612,755	15.05
Leigh	1,833,950	27.17
Rogers	281,230	2.28
Schuyler*	17,302,150	22.22
Cuming		
Bancroft	2,365,864	13.627
Beemer	3,030,961	11.342
West Point*	17,438,551	17.244
Wisner	6,079,299	17.422
Custer		
Anselmo	471,035	27.14
Ansley	1,774,835	21.54
Arnold	3,054,030	26.26
Berwyn	336,710	9.72
Broken Bow*	18,787,990	28.89
Callaway	1,930,150	18.95
Comstock	529,155	24.11
Mason City	597,285	36.20
Merna	1,433,975	28.03
Oconto	530,305	18.45
Sargeant	3,123,670	12.98
Dakota		
Dakota City*	5,419,784	21.766
Emerson	1,045,703	14.530
Homer	2,268,226	19.893
Hubbard	701,755	8.932
Jackson*	981,820	7.227
So. Sioux City	44,091,096	13.497
Dawes		
Chadron*	22,113,437	19.35
Crawford	3,554,561	30.72
Marsland	—	—
Whitney	210,249	11.97
Dawson		
Cozad	23,350,835	15.57
Eddyville	345,920	12.39
Farnam	1,101,915	34.60
Gothenburg	19,366,760	15.90
Lexington*	38,791,730	17.46
Overton	2,401,200	15.38
Sumner	790,840	19.15
Deuel		
Big Springs	2,281,795	15.62
Chappell*	4,701,910	15.22
Dixon		
Allen	1,333,000	8.51
Concord	413,195	10.51
Dixon	325,805	15.91
Emerson	1,535,170	14.53
Martinsburg	242,810	5.91
Maskel	152,395	7.58
Newcastle	1,003,640	15.87
Ponca*	3,851,235	21.03
Wakefield	4,344,020	20.78
Waterbury	177,125	15.11
Dodge		
Dodge	3,014,610	23.22
Fremont*	109,830,605	22.22
Hooper	3,032,675	31.16
Inglewood	812,000	6.49
Nickerson	704,290	17.68
North Bend	5,439,125	16.69
Scribner	3,815,205	40.25
Snyder	1,410,195	21.92
Uehling	971,520	27.19
Winslow	372,580	21.34

Cities and Villages	Assessed Valuation	City Levy
Douglas		
Bennington	$ 3,508,250	25.00
Elkhorn	8,670,015	23.84
Omaha*	1,828,794,525	21.49
Ralston	32,514,255	16.61
Valley	10,734,510	19.88
Waterloo	2,668,010	24.00
Dundy		
Benkelman*	4,299,570	21.152
Haigler	612,675	38.706
Fillmore		
Exeter	2,706,080	32.85
Fairmont	2,514,014	19.54
Geneva*	12,746,513	21.37
Grafton	786,233	18.23
Milligan	1,734,247	23.67
Ohiowa	442,877	38.13
Shickley	1,765,306	22.98
Strang	167,289	7.39
Franklin		
Bloomington	435,557	11.32
Campbell	1,369,084	16.12
Franklin*	5,070,056	16.74
Hildreth	1,501,806	33.18
Naponee	344,876	7.94
Riverton	278,080	5.40
Upland		
Frontier		
Curtis	3,576,443	28.64
Eustis	2,237,832	8.64
Maywood	1,524,875	15.95
Moorefield	305,781	1.99
Stockville*	83,820	10.12
Furnas		
Arapahoe	4,680,405	25.65
Beaver City*	1,661,025	26.89
Cambridge	4,348,725	15.64
Edison	484,820	31.57
Hendley	277,035	5.46
Holbrook	707,430	19.40
Oxford	2,904,130	35.46
Wilsonville	422,525	18.85
Gage		
Adams	2,104,000	12.07
Barneston	386,605	12.23
Beatrice*	63,886,885	20.55
Blue Springs	1,097,635	15.16
Clatonia	1,347,310	17.52
Cortland	1,998,570	13.14
Filley	949,935	11.83
Liberty	278,555	20.82
Odell	1,271,320	15.09
Pickrell	864,660	15.17
Virginia	393,245	13.71
Wymore	5,968,060	18.80
Garden		
Lewellen	1,161,896	11.80
Oshkosh*	4,877,413	13.75
Garfield		
Burwell*	6,021,156	11.25

Cities and Villages	Assessed Valuation	City Levy
Gosper		
Elwood*	$ 4,030,634	11.92
Smithfield	234,288	3.88
Grant		
Hyannis*	945,204	19.81
Greeley		
Greeley*	1,601,033	10.65
Scotia	1,319,599	14.96
Spalding	1,935,746	16.01
Wolbach	1,084,018	16.66
Hall		
Alda	2,937,957	6.13
Cairo	3,209,183	14.30
Doniphan	3,061,768	15.40
Grand Island*	208,152,792	15.07
Wood River	5,065,692	21.95
Hamilton		
Aurora*	18,925,671	13.42
Giltner	1,527,363	14.80
Hampton	2,253,693	13.55
Hordville	602,262	13.35
Marquette	1,000,273	4.91
Phillips	957,713	9.55
Stockham	128,430	—
Harlan		
Alma*	4,858,563	22.63
Huntley	223,261	3.21
Orleans	1,451,896	20.82
Oxford	880,441	35.46
Ragan	255,549	11.75
Republican City	1,171,101	7.29
Stamford	650,119	20.57
Hayes		
Hamlet	236,716	9.31
Hayes Center*	892,604	16.18
Hitchcock		
Culbertson	2,996,966	14.73
Palisade	1,300,453	28.40
Stratton	2,451,795	29.38
Trenton*	2,309,638	27.71
Holt		
Atkinson	6,300,533	20.200
Chambers	1,081,430	12.142
Emmet	181,798	34.104
Ewing	988,041	20.809
Inman	424,579	4.758
O'Neill*	18,198,487	7.564
Page	347,746	9.193
Stuart	1,371,728	28.679
Hooker		
Mullen*	2,293,458	19.37
Howard		
Boelus	742,390	17.00
Cotesfield	231,750	7.70
Cushing	73,910	15.04
Dannebrog	1,128,295	20.16
Elba	992,105	11.53
Farwell	593,530	5.11
St. Paul*	9,531,650	19.14

Cities and Villages	Assessed Valuation	City Levy
Jefferson		
Daykin	$ 813,693	21.18
Diller	880,745	20.25
Endicott	421,654	8.63
Fairbury*	19,046,191	21.70
Harbine	257,976	7.35
Jansen	726,984	24.25
Plymouth	2,255,864	31.00
Reynolds	249,670	23.00
Steele City	234,615	22.44
Johnson		
Cook	1,233,595	24.08
Crab Orchard	164,221	27.43
Elk Creek	458,917	18.00
Sterling	1,745,607	16.43
Tecumseh*	6,566,182	23.22
Kearney		
Axtell	2,758,670	28.84
Heartwell	274,570	19.07
Minden*	16,088,570	18.11
Norman	229,145	12.48
Wilcox	1,881,070	14.50
Keith		
Brule	1,546,380	13.81
Ogallala	30,178,935	20.81
Paxton	1,856,210	22.19
Keya Paha		
Springview*	1,414,954	9.20
Kimball		
Bushnell	496,005	24.07
Dix	742,695	25.44
Kimball*	12,741,090	24.05
Knox		
Bazile Mills	110,225	5.50
Bloomfield	5,381,059	22.00
Center*	333,007	8.13
Creighton	5,056,043	26.63
Crofton	3,313,001	26.70
Niobrara	2,175,305	17.89
Santee	43,940	—
Verdel	161,032	13.98
Verdigre	2,180,064	26.06
Wausa	3,020,181	16.32
Winnetoon	225,213	2.71
Lancaster		
Bennet	2,065,200	14.474
Davey	621,945	14.255
Denton	622,075	14.378
Firth	1,830,345	20.551
Hallam	1,261,325	21.619
Hickman	3,357,120	18.332
Lincoln*	1,068,915,420	17.706
Malcolm	1,498,345	30.831
Panama	813,210	36.082
Raymond	684,280	17.193
Roca	578,680	16.764
Sprague	655,780	11.991
Waverly	9,820,325	16.625
Lincoln		
Brady	1,434,000	14.73
Dickens	53,835	1.88
Hershey	2,692,800	11.66
Maxwell	1,053,125	22.17
North Platte*	140,703,700	14.66
Sutherland	5,299,545	9.59
Wallace	1,378,135	5.87
Wellfleet	264,770	12.52

Cities and Villages	Assessed Valuation	City Levy
Logan		
Gandy	$ 61,476	—
Stapleton*	1,311,026	9.80
Loup		
Taylor*	764,005	12.69
Madison		
Battle Creek	4,518,775	14.48
Madison*	8,114,780	25.23
Meadow Grove	1,308,305	15.73
Newman Grove	3,544,420	20.44
Norfolk	105,522,665	19.50
Tilden	2,947,370	20.75
McPherson	—	—
Merrick		
Central City*	13,783,320	16.69
Chapman	1,337,595	7.38
Clarks	1,741,570	17.80
Palmer	1,202,505	21.23
Silver Creek	1,585,850	28.88
Morrill		
Bayard	4,623,090	17.285
Bridgeport*	6,562,738	9.840
Broadwater	494,750	12.480
Nance		
Belgrade	342,048	35.320
Fullerton*	6,167,814	16.074
Genoa	4,062,107	20.316
Nemaha		
Auburn*	13,120,897	17.41
Brock	578,548	16.63
Brownville	714,300	19.35
Johnson	1,186,587	16.73
Julian	224,446	19.78
Nemaha	399,763	12.30
Peru	1,599,805	6.90
Nuckolls		
Hardy	615,400	23.83
Lawrence	1,300,925	17.71
Nelson*	2,105,985	22.52
Nora	233,920	4.05
Oak	219,465	8.52
Ruskin	559,470	13.76
Superior	10,210,480	15.39
Otoe		
Burr	484,461	21.95
Douglas	566,796	21.26
Dunbar	485,491	14.48
Nebraska City*	34,285,733	25.20
Otoe	424,745	29.87
Palmyra	2,009,252	14.94
Syracuse	9,114,290	12.22
Talmage	782,923	10.28
Unadilla	1,539,049	13.21
Pawnee		
Burchard	393,840	10.30
Dubois	365,765	9.20
Lewiston	193,475	20.40
Pawnee City*	3,065,220	26.00
Steinauer	260,040	13.13
Table Rock	984,945	16.14

Cities and Villages	Assessed Valuation	City Levy
Perkins		
Elsie	$ 541,825	3.800
Grainton	—	—
Grant*	7,042,275	18.080
Madrid	855,865	15.500
Venango	1,046,465	12.170
Phelps		
Atlanta	574,525	8.65
Bertrand	3,812,605	26.64
Funk	1,365,720	6.59
Holdrege*	30,459,965	14.08
Loomis	2,514,000	17.86
Pierce		
Foster	252,396	2.80
Hadar	1,235,692	6.08
McLean	286,102	5.26
Osmond	3,425,345	19.80
Pierce*	6,291,646	19.47
Plainview	6,962,487	16.20
Platte		
Columbus*	95,859,243	11.86
Cornlea	141,922	—
Creston	570,120	15.57
Duncan	1,510,110	9.66
Humphrey	3,106,934	25.03
Lindsay	3,515,367	15.96
Monroe	1,450,189	21.02
Newman Grove	49,818	20.44
Platte Center	1,167,938	32.37
Tarnov	179,227	9.94
Polk		
Osceola*	3,463,294	30.38
Polk	1,531,865	18.80
Shelby	2,854,613	17.82
Stromsburg	4,954,734	18.94
Red Willow		
Bartley	1,411,826	28.27
Danbury	625,686	6.16
Indianola	2,898,776	25.60
Lebanon	321,515	14.86
McCook*	46,678,180	19.68
Richardson		
Barada	108,750	2.98
Dawson	417,965	14.79
Falls City*	26,078,695	17.00
Humboldt	4,802,235	13.27
Preston	81,265	—
Rulo	596,265	11.39
Salem	491,060	11.66
Shubert	630,305	6.00
Stella	1,011,200	18.51
Verdon	671,455	12.68
Rock		
Bassett*	4,674,137	9.03
Newport	290,917	7.00
Saline		
Crete	20,253,654	21.78
Dewitt	4,683,938	15.63
Dorchester	2,535,045	16.68
Friend	5,103,490	24.34
Swanton	581,649	19.50
Tobias	377,493	25.55
Western	860,448	27.25
Wilber*	6,553,125	29.19

Cities and Villages	Assessed Valuation	City Levy
Sarpy		
Bellevue	$101,094,289	12.45
Gretna	6,781,405	18.89
Lavista	33,243,849	22.39
Papillion*	29,143,575	15.55
Springfield	3,387,370	24.41
Saunders		
Ashland	7,653,296	31.96
Cedar Bluffs	2,052,019	16.60
Ceresco	3,491,403	33.54
Colon	400,433	21.44
Ithaca	359,582	20.89
Leshara	419,013	—
Malmo	286,901	23.92
Mead	2,033,840	21.40
Memphis	272,719	10.25
Morse Bluff	324,739	12.76
Prague	829,676	29.94
Valparaiso	1,685,071	16.14
Wahoo*	16,431,868	21.16
Weston	945,012	14.65
Yutan	2,455,494	25.41
Scotts Bluff		
Gering	38,814,290	12.631
Henry	394,980	—
Lyman	1,532,960	11.338
McGrew	203,795	8.246
Melbeta	403,165	18.173
Minatare	2,283,185	24.378
Mitchell	6,397,400	13.725
Morrill	3,851,110	6.317
Scottsbluff	76,322,170	23.635
Terrytown	1,380,755	9.394
Seward		
Beaver Crossing	1,318,371	25.23
Bee	500,332	33.67
Cordova	702,582	11.24
Garland	567,949	25.19
Goehner	609,426	10.78
Milford	7,053,688	33.82
Pleasant Dale	833,462	23.77
Seward*	24,466,152	23.73
Staplehurst	762,052	13.52
Tamora	803,210	7.44
Utica	2,878,320	13.82
Sheridan		
Gordon	8,574,096	27.00
Hay Springs	2,151,856	15.60
Rushville	4,777,829	21.00
Sherman		
Ashton	731,500	15.19
Hazard	270,830	4.88
Litchfield	954,385	15.76
Loup City*	4,988,050	26.87
Rockville	314,580	20.67
Sioux		
Harrison*	1,267,571	11.18
Stanton		
Pilger	1,443,400	25.40
Stanton*	5,799,012	9.94

Cities and Villages	Assessed Valuation	City Levy
Thayer		
Alexandria	$ 574,570	17.57
Belvidere	453,050	13.22
Bruning	1,638,265	21.23
Byron	619,470	33.48
Carleton	637,775	21.34
Chester	1,116,340	22.24
Davenport	1,955,705	20.76
Deshler	3,101,320	12.69
Gilead	139,875	16.39
Hebron*	7,950,990	15.89
Hubbell	249,410	26.61
Thomas		
Halsey	376,410	20.89
Seneca	181,863	—
Thedford	943,637	20.90
Thurston		
Emerson	383,962	14.53
Pender*	6,419,852	17.65
Rosalie	543,270	20.86
Thurston	525,274	6.86
Walthill	2,400,154	34.72
Winnebago	329,141	32.22
Valley		
Arcadia	1,514,950	19.798
Elyria	188,626	—
North Loup	1,451,912	28.738
Ord*	11,966,995	23.907
Washington		
Arlington	4,779,978	22.270
Blair*	29,848,877	15.879
Calhoun	2,578,659	14.450
Herman	920,788	29.380
Kennard	1,173,718	22.380
Washington	433,136	4.450
Wayne		
Carroll	746,880	9.44
Hoskins	1,134,040	22.49
Sholes	109,185	11.29
Wakefield	502,685	20.78
Wayne*	20,449,845	15.76
Winside	1,646,320	12.23
Webster		
Bladen	654,537	11.34
Blue Hill	2,978,655	19.73
Cowles	178,923	3.15
Guide Rock	1,018,650	12.25
Red Cloud*	5,344,631	18.79
Wheeler		
Bartlett*	447,160	8.85
Erickson	411,755	2.30
York		
Benedict	972,589	21.79
Bradshaw	1,276,296	14.98
Gresham	836,014	16.92
Henderson	6,042,683	14.04
Lushton	242,826	2.53
McCool Junction	1,381,413	20.68
Thayer	275,312	5.19
Waco	788,002	16.11
York*	39,154,475	14.98

Distribution of Payments in Lieu of Taxes by Public Power Districts for 1980

Table 5

Counties	State of Nebraska	County	Cities and Villages	School Districts	Misc. Districts	Total Payments
Adams	$ 107.03	$ 3,930.27	$ 6,860.97	$ 11,536.25	$ 1.12	$ 22,445.64
Antelope	335.72	4,992.29	13,074.22	21,901.16	81.72	40,385.11
Arthur	—	—	—	—	—	—
Banner	1.73	—	—	6.07	.08	7.88
Blaine	—	384.91	847.93	1,635.19	—	2,868.03
Boone	311.75	5,990.82	12,109.86	24,414.26	803.47	43,630.16
Box Butte	105.20	54.13	—	149.74	—	309.07
Boyd	567.76	2,468.67	3,048.15	9677.93	265.38	16,027.89
Brown	560.93	1,079.42	61.95	1,513.82	15.55	3,231.67
Buffalo	764.73	51,628.48	74,320.08	222,828.32	160.93	349,702.54
Burt	481.24	7,475.83	19,141.14	22,669.22	158.72	49,926.15
Butler	—	5,812.26	6,971.77	15,371.17	74.18	28,229.38
Cass	2,596.92	15,750.93	26,631.28	84,592.91	—	129,572.04
Cedar	558.00	6,688.11	9,418.07	21,050.49	328.88	38,044.55
Chase	—	—	—	—	—	—
Cherry	133.60	1,638.32	2,325.85	6,704.47	—	10,802.24
Cheyenne	—	1,193.15	1,956.75	3,178.03	680.25	7,008.18
Clay	81.24	3,343.60	14,055.57	22,919.47	95.40	40,495.28
Colfax	140.14	1,559.46	244.72	1,283.11	—	3,227.43
Cuming	224.57	1,772.03	4,392.46	14,478.07	73.33	20,940.46
Custer	46.62	34.48	8.28	156.66	13,206.82	13,452.86
Dakota	—	338.57	119.79	910.50	—	1,368.86
Dawes	1,097.18	10,890.85	24,263.73	50,849.73	—	87,101.49
Dawson	1,142.17	3,796.89	7,159.36	10,087.55	243.15	25,429.12
Deuel	130.42	1,669.15	1,818.23	3,759.44	—	7,377.24
Dixon	300.48	5,581.78	6,400.53	15,086.06	122.74	27,491.59
Dodge	922.10	6,642.82	19,839.98	35,319.76	450.06	63,174.72
Douglas	86,479.52	564,685.07	1,515,768.84	2,407,978.58	53,879.75	4,628,791.76
Dundy	—	382.70	1,063.41	1,283.36	—	2,729.47
Fillmore	288.08	6,820.40	19,473.09	29,916.36	79.79	56,577.72
Franklin	—	2,085.70	2,525.22	3,739.12	26.00	8,376.04
Frontier	21.38	907.85	1,641.90	4,987.68	—	7,558.81
Furnas	180.24	672.79	1906.29	3,533.45		6,292.77
Gage	1,557.32	4,893.93	8,482.69	22,232.08	1,813.72	38,979.74
Garden	152.62	4,048.21	4,412.64	12,584.91	54.33	21,252.71
Garfield	—	2.86	—	10.72	.70	14.28
Gosper	329.58	1,305.46	2,708.26	6,917.40	392.13	11,652.83
Grant	—	—	—	—	—	—
Greeley	82.30	2,744.09	4,652.72	9,870.80	58.36	17,408.27
Hall	133.37	8,278.12	6,005.87	17,077.21	11.49	31,506.06
Hamilton	1,370.50	7,489.65	10,210.65	34,733.84	6,486.44	60,291.08
Harlan	375.58	326.54	318.58	1239.98	273.76	2,534.44
Hayes	—	613.36	1,617.73	2,370.54	—	4,601.63
Hitchcock	42.70	1,940.94	3,725.58	7,472.52	.04	13,181.78
Holt	1,521.88	15,210.04	19,302.72	50,943.52	6,861.06	93,839.22
Hooker	—	—	—	—	—	—
Howard	439.25	654.61	168.37	1,763.36	—	3,025.59
Jefferson	41.91	2,299.73	5,275.90	6,663.14	—	14,280.68
Johnson	40.42	2,014.88	3,175.55	6,376.64	622.75	12,230.24
Kearney	79.44	400.34	489.53	1,269.33	261.36	2,500.00
Keith	3,530.58	2,795.20	11,339.22	64,594.84	17,902.30	100,162.14
Keya Paha	45.15	474.94	1,194.87	579.55	1,809.44	4,103.95
Kimball	—	—	—	—	—	—
Knox	810.97	11,295.51	22,915.28	45,031.62	540.68	80,594.06
Lancaster	288.19	155.04	25.21	1,073.09	27.56	1,569.09
Lincoln	656.40	826.94	—	1,954.32	46.51	3,484.17
Logan	—	704.46	769.51	2,652.23	—	4,126.20
Loup	—	765.48	1,115.52	1,687.02	—	3,568.02
Madison	1,047.05	31,123.56	76,210.80	162,816.51	14,162.68	285,360.60
McPherson	—	—	—	—	—	—
Merrick	—	4,001.33	8,894.65	10,882.98	—	23,778.96
Morrill	43.20	808.86	624.23	1,291.39	465.25	3,232.93
Nance	428.80	4,126.72	9,833.75	16,183.49	136.00	30,708.76
Nemaha	—	781.20	21.80	953.26	—	1,756.26
Nuckolls	319.11	1,699.04	2,258.55	5,247.43	—	9,524.13
Otoe	1,320.60	2,366.80	3,524.34	2,314.85	4,039.73	13,566.32
Pawnee	478.86	4,616.16	7,694.96	12,815.67	867.24	26,472.89
Perkins	205.20	417.78	459.70	—	106.12	1,188.80
Phelps	78.42	2,969.94	4,036.79	6,781.20	2,335.37	16,201.72
Pierce	96.14	2,051.35	4,044.63	9,071.88	15.06	15,279.06
Platte	2,209.73	29,743.86	56,166.79	132,374.08	—	220,494.46
Polk	176.70	3,427.44	8,797.31	12,353.24	—	24,754.69
Red Willow	1,168.31	12,924.70	38,284.50	81,686.56	105.84	134,169.91
Richardson	421.38	6,305.01	7,719.82	18,789.76	2,324.97	35,560.94
Rock	40.40	3,092.48	5,310.89	5,831.72	2,475.98	16,751.47
Saline	679.43	8,827.52	16,841.34	31,082.17	5,826.13	63,256.59
Sarpy	4,885.39	46,696.11	84,533.14	253,368.22	2,225.40	391,708.26
Saunders	1,154.34	9,938.23	23,535.12	45,196.71	259.62	80,084.02
Scotts Bluff	2,460.33	28,771.62	72,239.82	131,032.56	844.41	235,348.74
Seward	598.80	9,697.21	17,177.38	28,500.04	1,504.95	57,478.38
Sheridan	298.27	6,527.64	13,559.21	27,292.72	8,656.98	56,334.82
Sherman	262.92	3,874.61	8,198.90	14,366.83	83.34	26,786.54
Sioux	—	1.72	—	15.93	—	17.65
Stanton	136.38	2,203.50	5,046.08	12,743.87	921.22	21,051.05
Thayer	375.77	568.35	785.76	1,561.05	50.00	3,340.93
Thomas	—	1,096.12	1,532.66	3,514.75	—	6,143.53
Thurston	376.30	1,345.81	3,497.88	5,553.55	366.05	11,139.59
Valley	—	526.04	354.92	939.70	140.48	1,961.14
Washington	2,099.85	5,613.47	9,764.79	25,915.11	703.56	44,096.78
Wayne	11.13	7.74	12.31	24.03	4.59	59.80
Webster	—	1,432.09	1,986.38	5,124.29	—	8,542.76
Wheeler	297.74	1,254.27	437.34	3,833.17	216.79	6,039.31
York	1,977.19	23,993.14	38,615.09	85,767.44	—	150,352.86
Total	**$132,724.69**	**$1,052,343.48**	**$2,437,357.35**	**$4,510,842.75**	**$156,758.71**	**$8,290,026.98**

Table 6

Selected Property Taxes Levied for 1980

Counties	County Taxes	Cities and Villages	Townships	Rural Fire Districts	Miscellaneous (Includes Natural Resources)
Adams	$ 1,878,541.88	$ 2,780,760.88	$ 47,766.18	$ 100,491.15	$ 272,731.50
Antelope	612,803.24	288,723.32	131,546.16	45,944.36	39,256.44
Arthur	98,156.90	—	—	—	7,832.34
Banner	250,461.69	—	—	9,111.94	16,330.82
Blaine	127,403.41	14,530.60	—	8,269.32	6,537.07
Boone	850,211.47	263,486.14	—	47,336.73	36,222.93
Box Butte	976,296.77	1,001,439.63	—	39,150.58	66,034.64
Boyd	250,996.20	101,655.22	46,756.12	9,665.79	12,968.59
Brown	636,484.29	174,088.91	—	16,987.95	47,470.52
Buffalo	2,626,084.06	1,455,686.55	160,736.76	86,174.38	264,414.71
Burt	1,008,882.59	558,908.42	433,161.94	61,545.98	138,309.32
Butler	896,330.20	409,015.72	453,016.55	100,897.55	94,730.12
Cass	1,487,003.87	784,970.51	—	89,596.08	202,001.11
Cedar	820,198.04	366,616.65	—	61,177.29	226,899.79
Chase	710,987.83	330,980.00	—	19,823.53	51,828.69
Cherry	1,222,886.09	381,520.04	—	61,084.89	101,366.67
Cheyenne	1,030,913.51	437,886.38	—	57,945.81	125,219.64
Clay	525,098.75	500,039.82	30,178.67	69,602.92	113,952.89
Colfax	1,277,620.87	548,549.78	—	49,094.83	95,467.92
Cuming	669,681.81	473,240.71	404,620.92	109,034.40	123,253.15
Custer	1,571,610.25	838,750.12	583,934.13	132,706.61	213,312.74
Dakota	837,839.28	786,744.09	—	42,306.25	67,237.51
Dawes	653,075.58	539,607.80	—	30,713.10	36,912.96
Dawson	2,701,644.06	1,322,118.16	—	53,953.68	532,670.55
Deuel	463,337.00	107,204.71	—	15,634.55	27,111.93
Dixon	775,272.10	235,630.64	283,072.98	36,862.78	50,305.44
Dodge	1,949,413.72	2,932,274.12	357,811.52	112,459.93	292,935.59
Douglas	21,312,206.92	40,412,678.53	—	537,669.90	11,336,032.46
Dundy	409,056.00	114,658.70	—	21,988.14	38,315.65
Fillmore	745,666.28	524,484.12	60,957.86	42,436.22	96,310.68
Franklin	566,607.80	184,338.20	104,502.94	33,816.19	42,711.20
Frontier	558,221.50	147,542.72	—	30,451.61	48,061.28
Furnas	363,727.44	374,218.98	—	23,709.50	49,978.68
Gage	1,819,396.75	1,576,434.25	337,620.16	64,799.79	151,041.31
Garden	646,050.40	80,774.80	—	32,388.60	41,633.22
Garfield	240,701.48	67,738.01	—	4,150.36	9,207.98
Gosper	540,911.68	48,954.20	—	43,001.96	43,910.43
Grant	144,267.67	18,724.48	—	3,584.90	14,996.27
Greeley	312,015.73	87,124.06	—	50,524.63	17,212.60
Hall	3,477,717.01	3,359,106.75	7,658.04	101,252.69	305,952.56
Hamilton	1,015,899.92	329,222.71	—	82,325.85	138,214.55
Harlan	486,165.08	197,027.84	59,706.52	35,594.94	39,923.49
Hayes	233,667.27	16,646.16	—	24,867.85	20,678.52
Hitchcock	463,247.90	217,111.96	—	35,187.20	44,378.14
Holt	1,130,002.76	350,415.17	211,581.93	54,506.68	85,664.58
Hooker	155,286.00	44,424.00	—	4,911.00	23,330.00
Howard	757,034.84	235,170.83	—	48,825.43	106,589.65
Jefferson	1,197,842.51	552,474.74	—	49,163.42	186,495.63
Johnson	565,667.74	223,617.09	—	24,264.76	44,795.05
Kearney	988,564.72	406,295.33	45,679.15	23,381.49	37,071.18
Keith	892,015.73	690,568.45	—	90,181.37	65,062.30
Keya Paha	179,467.09	13,017.58	—	34,617.31	10,446.22
Kimball	816,001.00	337,256.21	—	13,787.17	42,216.36
Knox	859,959.08	492,676.04	342,958.54	38,095.81	98,576.40
Lancaster	14,710,547.16	19,368,474.74	—	275,321.53	1,122,315.40
Lincoln	1,838,048.69	2,200,913.31	—	94,427.71	248,004.54
Logan	105,344.86	12,848.05	—	11,169.59	7,330.63
Loup	135,895.09	9,695.22	—	3,502.67	4,876.93
Madison	1,747,374.00	2,482,045.24	—	96,903.27	293,832.34
McPherson	69,947.24	—	—	2,053.50	7,296.86
Merrick	1,073,510.52	342,243.54	79,475.83	65,166.44	71,288.67
Morrill	774,400.12	150,661.93	—	16,619.12	53,307.15
Nance	534,387.58	193,748.34	55,983.77	17,628.45	31,929.20
Nemaha	798,629.02	292,124.90	—	30,335.96	64,733.36
Nuckolls	713,557.60	252,794.06	—	33,809.75	56,199.82
Otoe	1,536,998.08	1,076,218.16	—	89,301.28	160,964.98
Pawnee	480,401.96	110,375.54	—	20,115.77	31,300.65
Perkins	617,562.70	155,384.66	—	45,669.92	55,810.06
Phelps	1,131,788.14	618,860.05	79,118.16	63,128.06	88,218.64
Pierce	653,354.35	312,837.09	—	32,191.68	76,086.84
Platte	1,745,889.16	1,365,315.79	293,758.31	113,822.64	117,517.43
Polk	884,990.43	278,725.79	—	70,262.82	73,353.39
Red Willow	940,127.90	1,041,379.51	—	46,162.23	74,402.01
Richardson	967,320.55	557,099.67	—	26,599.48	96,172.91
Rock	392,979.03	44,243.88	—	22,975.41	16,300.63
Saline	1,371,182.64	916,558.08	—	52,302.25	116,760.26
Sarpy	3,334,306.14	2,656,922.71	—	238,617.23	2,899,294.34
Saunders	1,582,649.82	945,161.77	514,334.85	165,075.70	233,740.47
Scotts Bluff	2,040,943.86	2,501,287.76	—	66,454.80	286,890.86
Seward	1,629,160.93	973,888.06	—	57,088.97	131,568.05
Sheridan	1,008,734.64	365,403.95	—	46,443.02	136,831.79
Sherman	476,264.76	168,005.52	119,468.33	25,981.34	24,251.38
Sioux	185,896.00	14,171.00	—	16,460.00	19,764.00
Stanton	479,619.81	94,304.54	—	49,502.38	228,343.33
Thayer	961,306.37	339,579.68	—	41,821.66	72,841.76
Thomas	90,729.36	27,585.21	—	6,802.50	18,317.24
Thurston	509,340.31	227,763.62	100,057.92	47,810.45	65,524.82
Valley	598,158.34	357,812.96	32,781.62	25,795.56	30,838.54
Washington	1,122,484.03	672,930.07	185,588.01	121,181.99	53,681.28
Wayne	727,930.46	386,657.64	—	31,483.18	76,784.08
Webster	630,568.69	179,659.00	—	19,793.53	38,141.71
Wheeler	276,520.09	4,904.41	—	18,369.45	8,329.35
York	1,602,721.37	769,130.80	—	92,962.53	164,899.74
Total	$118,268,175.56	$111,214,847.08	$5,563,833.87	$5,318,171.02	$23,760,167.41

EDUCATION TAXES						
City and Village Schools	County or Rural High Schools	Rural Schools	Special Education	Total Education Taxes	Total Selected Taxes	Payments in Lieu of Taxes by Public Power Districts
$ 6,351,639.85	$ 852,061.89	$ 559,396.27	$ 627,622.20	$ 8,390,720.21	$ 13,471,011.80	$ 22,445.64
2,355,213.66	—	329,378.80	303,421.02	2,988,013.48	4,106,287.00	40,385.11
—	181,407.09	98,400.29	30,950.37	310,757.75	416,746.99	—
—	529,723.30	—	68,092.53	597,815.83	873,720.28	7.88
422,067.63	—	—	26,287.38	448,355.01	605,095.41	2,868.03
1,569,502.56	—	815,278.93	187,032.43	2,571,813.92	3,769,071.19	43,630.16
2,049,701.36	—	830,680.03	292,584.26	3,172,965.65	5,255,887.27	309.07
900,188.99	—	59,771.99	57,797.91	1,017,758.89	1,439,800.81	16,027.89
562,262.38	—	849,262.57	105,027.50	1,516,552.45	2,391,584.12	3,231.67
6,885,337.12	—	1,437,433.75	569,612.39	8,892,383.26	13,485,479.72	349,702.54
2,245,605.46	—	779,085.14	201,261.99	3,225,952.59	5,426,760.84	49,926.15
2,397,760.98	—	211,135.79	245,952.22	2,854,848.99	4,808,839.13	28,229.38
6,296,554.74	—	408,073.42	382,901.15	7,087,529.31	9,651,100.88	129,572.04
2,801,739.35	—	388,784.49	189,355.63	3,379,879.47	4,854,771.24	38,044.55
283,434.07	619,040.32	884,438.62	184,937.86	1,971,850.87	3,085,470.92	—
1,121,612.47	1,141,465.86	632,529.59	273,109.31	3,168,717.23	4,935,574.92	10,802.24
2,952,056.13	—	572,971.93	323,169.39	3,848,197.45	5,500,162.79	7,008.18
3,265,275.05	818.41	128,296.61	292,992.90	3,687,382.97	4,926,256.02	40,495.28
1,500,850.21	770,256.16	567,839.41	228,230.69	3,067,176.47	5,037,909.87	3,227.43
1,591,666.27	—	1,327,346.02	247,110.16	3,166,122.45	4,945,953.44	20,940.46
3,831,241.92	—	647,312.41	299,257.57	4,777,811.90	8,118,125.75	13,452.86
3,988,588.58	—	326,412.99	194,875.87	4,509,877.44	6,244,004.57	1,368.86
1,351,297.87	—	651,834.84	128,343.54	2,131,476.25	3,391,785.69	87,101.49
4,533,357.83	—	1,286,724.58	508,907.48	6,328,989.89	10,939,376.34	25,429.12
858,745.28	—	61,564.74	111,557.87	1,031,867.89	1,645,156.08	7,377.24
2,152,248.18	—	86,984.62	121,520.22	2,360,753.02	3,741,896.96	27,491.59
6,417,922.10	1,315,977.57	1,461,599.04	606,994.70	9,802,493.41	15,447,388.29	63,174.72
92,947,809.85	—	670,376.94	5,702,787.06	99,320,973.85	172,919,561.66	4,628,791.76
1,087,068.76	33,886.05	207,835.49	120,867.94	1,449,658.24	2,033,676.73	2,729.47
3,075,478.46	—	273,916.42	227,700.70	3,577,095.58	5,046,950.74	56,577.72
1,692,184.99	—	99,961.36	141,514.06	1,933,660.41	2,865,636.74	8,376.04
2,133,649.53	—	76,559.95	163,622.52	2,373,832.00	3,158,109.11	7,558.81
2,207,653.78	—	—	159,217.43	2,366,871.21	3,178,505.81	6,292.77
5,718,844.81	—	1,018,806.15	453,263.75	7,190,914.71	11,140,206.97	38,979.74
145,356.08	568,470.24	547,203.88	133,481.49	1,394,511.69	2,195,358.71	21,252.71
225,529.28	550,123.78	80,444.52	34,147.29	890,244.87	1,212,042.70	14.28
974,890.96	—	138,873.66	106,458.15	1,220,222.77	1,897,001.04	11,652.83
95,961.43	252,717.09	55,375.95	44,658.04	448,712.51	630,285.83	—
1,070,761.64	—	34,988.93	76,461.92	1,182,212.49	1,649,089.51	17,408.27
8,286,673.01	1,705,739.00	1,512,516.70	812,001.21	12,316,929.92	19,568,616.97	31,506.06
4,095,893.61	—	—	365,168.68	4,461,062.29	6,026,725.32	60,291.08
1,404,991.19	—	219,596.43	135,868.65	1,760,456.27	2,578,874.14	2,534.44
728,688.64	—	—	81,342.38	810,031.02	1,105,890.82	4,601.63
1,707,110.52	—	44,896.92	132,235.12	1,884,242.56	2,644,167.76	13,181.78
1,880,125.67	445,483.59	973,497.86	274,812.78	3,573,919.90	5,406,091.02	93,839.22
327,977.00	—	—	30,243.00	358,220.00	586,171.00	—
1,758,872.78	—	672,698.09	113,348.03	2,544,918.90	3,692,539.65	3,025.59
2,651,809.97	—	288,388.92	228,718.14	3,168,917.03	5,154,893.33	14,280.68
1,364,660.69	—	382,224.12	117,788.97	1,864,673.78	2,723,018.42	12,230.24
2,461,001.09	—	202,683.90	237,660.92	2,901,345.91	4,402,337.78	2,500.00
2,463,008.22	—	574,336.86	228,117.49	3,265,462.57	5,003,290.42	100,162.14
—	395,801.44	157,204.15	28,436.49	581,442.08	818,990.28	4,103.95
1,616,887.67	647,934.90	17,147.40	181,467.97	2,463,437.94	3,672,698.68	—
2,819,475.62	—	—	170,862.23	2,990,337.85	4,822,603.72	80,594.06
44,473,362.09	—	865,060.00	319,288.80	45,657,710.89	81,134,369.72	1,569.09
7,672,973.29	—	1,887,444.83	738,266.11	10,298,684.23	14,680,078.48	3,484.17
—	433,260.00	—	38,067.09	471,327.09	608,020.22	4,126.20
—	379,409.74	—	31,897.78	411,307.52	565,277.43	3,568.02
4,158,900.07	—	1,471,771.43	484,653.28	6,115,324.78	10,735,479.33	285,360.60
—	147,166.37	107,509.72	31,444.17	286,120.26	365,417.86	—
2,705,097.40	211,307.18	275,733.37	182,355.63	3,374,493.58	5,006,178.58	23,778.96
1,428,626.82	—	541,836.42	170,795.29	2,141,258.53	3,136,246.85	3,232.93
1,041,307.39	—	504,500.30	117,725.69	1,663,533.38	2,497,210.72	30,708.76
2,084,760.02	—	408,776.82	169,925.07	2,663,461.91	3,849,285.15	1,756.26
2,091,044.50	—	223,103.09	198,781.02	2,512,928.61	3,569,289.84	9,524.13
3,573,960.99	—	1,114,396.94	283,502.37	4,971,860.30	7,835,342.80	13,566.32
1,011,927.77	—	153,986.31	84,404.26	1,250,318.34	1,892,512.26	26,472.89
1,445,185.27	436,651.44	—	178,938.31	2,060,775.02	2,935,202.36	1,188.80
2,501,538.64	—	901,984.69	318,072.86	3,721,596.19	5,702,709.24	16,201.72
2,248,159.69	—	151,066.45	174,641.36	2,573,867.50	3,648,337.46	15,279.06
5,128,159.64	698,825.41	892,044.37	517,481.91	7,236,511.33	10,872,814.66	220,494.46
2,424,573.42	—	38,536.56	214,687.60	2,677,797.58	3,985,130.01	24,754.69
3,055,590.61	—	412,683.47	211,523.58	3,679,797.66	5,781,869.31	134,169.91
2,700,353.20	—	191,672.49	252,453.88	3,144,479.57	4,791,672.18	35,560.94
283,583.85	245,800.97	163,257.75	78,807.58	771,450.15	1,247,949.10	16,751.47
3,755,568.70	—	322,795.59	281,825.64	4,360,189.93	6,816,993.16	63,256.59
15,381,708.73	—	582,915.60	923,903.16	16,888,527.49	26,027,667.96	391,708.26
4,844,897.26	—	1,612,014.99	392,223.17	6,849,135.42	10,290,098.03	80,084.02
7,325,116.68	—	1,740,645.62	680,184.76	9,745,947.06	14,641,524.34	235,348.74
4,416,575.08	—	175,328.94	274,937.56	4,866,841.58	7,658,547.59	57,478.38
778,427.54	310 230.90	803,510.85	162,743.57	2,054,912.86	3,612,326.26	56,334.82
1,111,664.73	—	415,226.57	93,747.32	1,620,638.62	2,434,609.95	26,786.54
—	280,[illegible].00	518,998.00	63,225.00	863,204.00	1,099,495.00	17.65
1,180,490.16	—	837,960.16	144,797.27	2,163,247.59	3,015,017.65	21,051.05
2,667,141.83	—	311,583.29	223,363.83	3,202,088.95	4,617,638.42	3,340.93
96,790.41	171,931.63	85,891.35	26,532.27	381,145.66	524,579.97	6,143.53
1,905,645.62	—	51,132.16	89,614.49	2,046,392.27	2,996,889.39	11,139.59
1,518,894.32	—	313,572.56	109,398.42	1,941,865.30	2,987,252.32	1,961.14
3,720,236.41	116,455.38	167,242.10	226,343.56	4,230,277.45	6,386,142.83	44,096.78
2,171,002.40	—	538,689.54	151,629.60	2,861,321.54	4,084,176.90	59.80
1,717,230.04	—	—	146,530.58	1,863,760.62	2,731,923.55	8,542.76
—	—	605,118.91	47,989.70	653,108.61	961,231.91	6,039.31
4,998,134.31	—	306,993.92	361,385.81	5,666,514.04	8,296,228.48	150,352.86
$361,246,864.17	**$13,442,926.71**	**$43,347,056.63**	**$26,509,248.30**	**$444,546,095.81**	**$708,671,290.75**	**$8,290,026.98**

Table 7

Assessed Value as Set by State Board of Equalization for 1980

Counties	ACTUAL VALUE				Total Assessed Value Each County
	From Abstract	Franchise	Railroads	Total County	
Adams	$ 733,718,829	$ 603,246	$ 12,681,549	$ 747,003,624	$ 261,451,268
Antelope	291,261,[illegible]48	272,300	255,020	291,789,268	102,126,244
Arthur	35,761,194	10,320	—	35,771,514	12,520,030
Banner	63,737,168	87,729	—	63,824,897	22,338,714
Blaine	36,135,164	13,731	3,590,157	39,739,052	13,908,668
Boone	234,927,070	197,940	66,689	235,191,699	82,317,095
Box Butte	277,898,779	496,034	9,603,643	287,998,456	100,799,460
Boyd	76,532,057	99,429	—	76,631,486	26,821,020
Brown	139,[illegible]44,483	271,406	240,877	139,956,766	48,984,868
Buffalo	734,172,199	954,180	30,128,846	765,255,225	267,839,329
Burt	280,921,939	1,077,831	408,526	282,408,296	98,842,904
Butler	297,375,047	207,557	107,086	297,689,690	104,191,392
Cass	474,831,843	830,234	4,671,380	480,333,457	168,116,710
Cedar	293,902,070	264,903	14,094	294,181,067	102,963,373
Chase	223,256,324	116,994	10,189	223,383,507	78,184,227
Cherry	275,617,129	788,380	922,286	277,327,795	97,064,728
Cheyenne	[illegible]78,184,168	923,257	28,374,997	307,482,422	107,618,848
Clay	[illegible]41,399,376	185,914	7,316,357	348,901,647	122,115,576
Colfax	265,273,350	242,469	11,011,797	276,527,616	96,784,666
Cuming	342,276,608	356,474	242,114	342,875,196	120,006,319
Custer	439,378,310	298,026	10,113,780	449,790,116	157,426,541
Dakota	297,694,298	481,871	364,943	298,541,112	104,489,389
Dawes	150,792,487	694,671	9,072,586	160,559,744	56,195,910
Dawson	648,769,840	709,406	27,979,100	677,458,346	237,110,421
Deuel	91,032,942	253,651	14,967,517	106,254,110	37,188,939
Dixon	[illegible]8,760,950	128,960	13,623	188,903,533	66,116,237
Dodge	660,633,385	1,275,754	16,509,589	678,418,728	237,446,555
Douglas	6,805,303,125	14,071,314	35,892,340	6,855,266,779	2,399,343,373
Dundy	144,122,146	135,909	1,742,417	146,000,472	51,100,165
Fillmore	316,674,315	233,237	1,099,209	318,006,761	111,302,366
Franklin	191,033,617	141,800	356,046	191,531,463	67,036,012
Frontier	203,067,356	154,351	95,706	203,317,413	71,161,095
Furnas	213,742,215	193,709	1,449,260	215,385,184	75,384,814
Gage	546,148,725	1,099,946	2,036,657	549,285,328	192,249,865
Garden	126,091,020	106,669	927,540	127,125,229	44,493,830
Garfield	71,112,983	37,920	889	71,151,792	24,903,127
Gosper	143,996,190	110,617	60,269	144,167,076	50,458,477
Grant	40,643,836	25,757	4,485,697	45,155,292	15,804,352
Greeley	102,128,921	81,717	35,560	102,246,198	35,786,169
Hall	1,057,101,885	2,069,669	28,702,477	1,087,874,031	380,755,911
Hamilton	434,006,710	217,297	5,447,469	439,671,476	153,885,017
Harlan	182,903,184	116,889	959,140	183,979,213	64,392,725
Hayes	98,727,749	34,634	6,811	98,768,594	34,569,008
Hitchcock	158,742,518	159,143	1,349,963	160,251,624	56,088,068
Holt	365,016,999	748,994	491,897	366,257,890	128,190,262
Hooker	29,538,918	12,517	5,694,846	35,246,281	12,336,198
Howard	199,399,125	247,489	117,563	199,764,177	69,917,462
Jefferson	273,930,634	272,263	7,387,600	281,590,497	98,556,674
Johnson	144,959,725	149,771	3,961,566	149,071,062	52,174,872
Kearney	317,962,215	211,634	1,120,114	319,293,963	111,752,887
Keith	239,185,233	432,274	25,079,446	264,696,953	92,643,934
Keya Paha	39,727,183	20,840	—	39,748,023	13,911,808
Kimball	151,786,252	218,514	20,895,703	172,900,469	60,515,164
Knox	265,355,286	166,900	—	265,522,186	92,932,765
Lancaster	3,603,311,185	4,313,383	11,414,503	3,619,039,071	1,266,663,675
Lincoln	800,868,795	1,404,611	56,382,862	858,656,268	300,529,694
Logan	44,364,158	15,543	—	44,379,701	15,532,895
Loup	37,644,670	15,043	—	37,659,713	13,180,900
Madison	644,434,406	933,709	303,686	645,671,801	225,985,130
McPherson	34,656,257	13,334	—	36,669,591	12,834,357
Merrick	283,177,750	230,686	26,194,626	309,603,062	108,361,072
Morrill	162,429,307	344,180	5,532,063	168,305,550	58,906,943
Nance	147,226,998	175,157	72,737	147,474,892	51,616,212
Nemaha	212,683,221	217,134	2,074,917	214,975,272	75,241,345
Nuckolls	236,050,395	173,194	1,796,737	238,020,326	83,307,114
Otoe	351,924,741	710,440	2,631,694	355,266,875	124,343,406
Pawnee	105,093,440	82,969	1,307,291	106,483,700	37,269,295
Perkins	208,448,330	134,500	131,811	208,714,641	73,050,124
Phelps	429,122,520	351,434	981,214	430,455,168	150,659,309
Pierce	235,899,650	338,783	19,091	236,257,524	82,690,133
Platte	599,864,778	559,257	12,942,337	613,366,372	214,678,230
Polk	262,455,008	135,260	1,028,686	263,618,954	92,266,634
Red Willow	316,278,470	361,634	1,561,511	318,201,615	111,370,565
Richardson	315,309,509	329,480	3,129,169	318,768,158	111,568,855
Rock	107,702,848	150,223	191,403	108,044,474	37,815,566
Saline	388,705,471	188,720	1,242,540	390,136,731	136,547,856
Sarpy	1,065,570,854	1,917,977	1,651,986	1,069,140,817	374,199,286
Saunders	475,699,749	429,806	987,174	477,116,729	166,990,855
Scotts Bluff	618,142,243	888,354	4,758,051	623,788,648	218,326,027
Seward	382,309,825	277,211	5,477,649	388,064,685	135,822,640
Sheridan	183,770,016	507,534	6,119,297	190,396,847	66,638,896
Sherman	123,972,073	136,966	2,055,246	126,164,285	44,157,500
Sioux	72,104,963	218,049	2,801,837	75,124,849	26,293,697
Stanton	191,489,416	152,231	173,263	191,814,910	67,135,219
Thayer	268,211,075	170,563	7,065,223	275,446,861	96,406,401
Thomas	27,380,390	13,449	4,987,734	32,381,573	11,333,551
Thurston	138,537,045	246,309	342,654	139,126,008	48,694,103
Valley	146,786,361	99,566	36,520	146,922,447	51,422,856
Washington	303,768,894	411,680	390,897	304,571,471	106,600,015
Wayne	235,512,170	258,148	—	235,770,318	82,519,611
Webster	174,753,356	150,080	416,377	175,319,813	61,361,935
Wheeler	62,601,875	26,986	—	62,628,861	21,920,101
York	502,637,402	482,209	4,047,120	507,166,731	177,508,356
Total	$35,536,996,038	$50,880,233	$508,312,836	$36,098,189,107	$12,634,366,190

Valuation of All Personal Property for 1980

Counties	Personal Property	Special Schedules	Property Assessed by State Board	All Personal Property
Adams	$ 33,180,255	$ 52,681,295	$ 13,284,795	$ 99,146,345
Antelope	5,519,320	20,547,973	527,320	26,594,613
Arthur	150,360	1,373,962	10,320	1,534,642
Banner	991,210	8,180,907	87,729	9,259,846
Blaine	309,494	908,952	3,603,888	4,822,334
Boone	3,339,575	16,424,820	264,629	20,029,024
Box Butte	15,883,015	24,921,485	10,099,677	50,904,177
Boyd	1,033,251	6,787,011	99,429	7,919,691
Brown	2,234,935	10,640,738	512,283	13,387,956
Buffalo	40,827,598	64,204,001	31,083,026	136,114,625
Burt	5,334,129	26,461,845	1,486,357	33,282,331
Butler	7,676,015	19,562,379	314,643	27,553,037
Cass	23,810,750	42,957,433	5,501,614	72,269,797
Cedar	5,819,305	20,998,315	278,997	27,096,617
Chase	7,722,643	13,586,666	127,183	21,436,492
Cherry	2,933,827	22,597,569	1,710,666	27,242,062
Cheyenne	15,234,947	34,907,984	29,298,254	79,441,185
Clay	11,062,536	14,286,565	7,502,271	32,851,372
Colfax	6,080,090	16,934,660	11,254,266	34,269,016
Cuming	7,243,366	29,631,527	598,588	37,473,481
Custer	11,805,545	30,099,503	10,411,806	52,316,854
Dakota	15,332,550	30,842,518	846,814	47,021,882
Dawes	4,202,245	19,089,904	9,767,257	33,059,406
Dawson	39,619,105	44,324,803	28,688,506	112,632,414
Deuel	4,663,301	9,610,668	15,221,168	29,495,137
Dixon	2,337,505	12,057,475	142,583	14,537,563
Dodge	24,646,500	66,831,595	17,785,343	109,263,438
Douglas	411,748,055	852,414,205	49,963,654	1,314,125,914
Dundy	2,495,785	8,458,380	1,878,326	12,832,491
Fillmore	7,443,945	17,714,940	1,332,446	26,491,331
Franklin	3,669,850	11,405,202	497,846	15,572,898
Frontier	4,531,844	9,894,317	250,057	14,676,218
Furnas	4,573,515	13,428,635	1,642,969	19,645,119
Gage	26,990,295	49,753,080	3,136,603	79,879,978
Garden	2,659,748	7,721,763	1,034,209	11,415,720
Garfield	1,470,218	5,646,720	38,809	7,155,747
Gosper	9,440,997	6,468,428	170,886	16,080,311
Grant	447,203	2,922,409	4,511,454	7,881,066
Greeley	2,280,512	6,747,919	117,277	9,145,708
Hall	64,630,435	92,582,865	30,772,146	187,985,446
Hamilton	14,297,113	19,779,144	5,664,766	39,741,023
Harlan	3,745,435	8,589,719	1,076,029	13,411,183
Hayes	262,665	3,634,163	41,445	3,938,273
Hitchcock	3,081,860	9,038,679	1,509,106	13,629,645
Holt	7,477,840	26,374,494	1,240,891	35,093,225
Hooker	415,773	1,648,000	5,707,363	7,771,136
Howard	4,415,315	15,264,090	365,052	20,044,457
Jefferson	8,283,974	21,152,298	7,659,863	37,096,135
Johnson	3,491,026	10,708,524	4,111,337	18,310,887
Kearney	12,252,500	15,000,770	1,331,748	28,585,018
Keith	13,772,918	26,289,425	25,511,720	65,574,063
Keya Paha	534,464	2,846,824	20,840	3,402,128
Kimball	10,936,055	15,080,996	21,114,217	47,131,268
Knox	4,084,579	15,850,147	166,900	20,101,626
Lancaster	227,207,460	340,632,990	15,727,886	583,568,336
Lincoln	48,180,010	76,539,500	57,787,473	182,506,983
Logan	577,806	1,686,224	15,543	2,279,573
Loup	530,515	1,435,801	15,043	1,981,359
Madison	40,952,470	61,711,911	1,237,395	103,901,776
McPherson	393,637	1,627,723	13,334	2,034,694
Merrick	12,151,030	13,753,435	26,425,312	52,329,777
Morrill	4,797,428	18,296,324	5,876,243	28,969,995
Nance	2,868,465	8,930,498	247,894	12,046,857
Nemaha	4,891,144	14,950,732	2,292,051	22,133,927
Nuckolls	5,067,405	13,306,125	1,969,931	20,343,461
Otoe	11,758,220	30,681,031	3,342,134	45,781,385
Pawnee	1,777,965	7,437,315	1,390,260	10,605,540
Perkins	4,968,835	11,005,880	266,311	16,241,026
Phelps	22,066,160	27,643,095	1,332,648	51,041,903
Pierce	4,598,825	16,633,740	357,874	21,590,439
Platte	43,930,306	57,852,802	13,501,594	115,284,702
Polk	6,791,128	12,808,060	1,163,946	20,763,134
Red Willow	14,019,673	21,503,994	1,923,145	37,446,812
Richardson	6,986,500	17,550,019	3,458,649	27,995,168
Rock	1,908,890	4,788,613	341,626	7,039,129
Saline	14,918,200	20,028,836	1,431,260	36,378,296
Sarpy	29,072,778	106,164,152	3,569,963	138,806,893
Saunders	18,073,068	37,318,495	1,416,980	56,808,543
Scotts Bluff	34,227,020	65,113,940	5,646,405	104,987,365
Seward	13,358,715	25,817,384	5,754,860	44,930,959
Sheridan	4,391,241	17,390,847	6,626,831	28,408,919
Sherman	3,816,743	8,082,505	2,192,212	14,091,460
Sioux	786,384	7,253,747	3,019,886	11,060,017
Stanton	15,653,125	7,799,241	325,494	23,777,860
Thayer	8,392,030	16,535,258	7,235,786	32,163,074
Thomas	599,785	2,754,565	5,001,183	8,355,533
Thurston	3,526,499	11,633,682	588,963	15,749,144
Valley	4,087,640	10,661,516	136,086	14,885,242
Washington	8,587,885	10,299,701	802,577	19,690,163
Wayne	3,863,305	15,636,540	258,148	19,757,993
Webster	2,198,793	10,378,092	566,457	13,143,342
Wheeler	431,320	1,903,770	26,986	2,362,076
York	17,354,816	27,386,351	4,529,329	49,270,496
Total	**$1,578,190,510**	**$3,100,803,123**	**$559,193,069**	**$5,238,186,702**

Table 9

Valuation of All Real Estate and Oil & Mineral Interest for 1980

Counties	Real Estate Rural	Real Estate Urban	Oil & Mineral Interest	All Real Estate & Oil & Mineral Interest
Adams	$ 317,331,449	$ 330,525,830	$ —	$ 647,857,279
Antelope	222,968,100	42,226,555	—	265,194,655
Arthur	33,550,387	686,485	—	34,236,872
Banner	44,447,375	—	10,117,676	54,565,051
Blaine	33,366,976	1,549,742	—	34,916,718
Boone	180,811,870	34,350,805	—	215,162,675
Box Butte	130,507,894	106,586,385	—	237,094,279
Boyd	56,525,230	12,186,565	—	68,711,795
Brown	94,349,725	32,219,085	—	126,568,810
Buffalo	350,068,755	279,071,845	—	629,140,600
Burt	200,253,375	48,872,590	—	249,125,965
Butler	230,595,433	39,541,220	—	270,136,653
Cass	300,628,200	107,435,460	—	408,063,660
Cedar	221,947,375	45,137,075	—	267,084,450
Chase	163,497,670	38,449,345	—	201,947,015
Cherry	209,073,170	41,012,563	—	250,085,733
Cheyenne	139,178,602	65,561,416	23,301,219	228,041,237
Clay	263,195,125	52,855,150	—	316,050,275
Colfax	180,009,235	62,249,365	—	242,258,600
Cuming	239,829,150	65,572,565	—	305,401,715
Custer	323,077,338	74,395,924	—	397,473,262
Dakota	122,577,350	128,941,880	—	251,519,230
Dawes	67,419,986	60,080,352	—	127,500,338
Dawson	376,178,433	188,647,499	—	564,825,932
Deuel	63,628,160	13,027,645	103,168	76,758,973
Dixon	142,811,460	31,554,510	—	174,365,970
Dodge	262,489,200	306,666,090	—	569,155,290
Douglas	1,303,804,715	4,237,336,150	—	5,541,140,865
Dundy	118,355,760	10,726,140	4,086,081	133,167,981
Fillmore	238,316,885	53,198,545	—	291,515,430
Franklin	155,303,335	20,655,230	—	175,958,565
Frontier	171,377,745	15,975,035	1,288,415	188,641,195
Furnas	162,699,505	32,967,050	73,510	195,740,065
Gage	263,330,250	206,075,100	—	469,405,350
Garden	101,662,980	13,876,235	170,294	115,709,509
Garfield	49,931,475	14,064,570	—	63,996,045
Gosper	118,805,110	9,281,655	—	128,086,765
Grant	35,607,468	1,666,758	—	37,274,226
Greeley	80,428,515	12,671,975	—	93,100,490
Hall	377,539,995	522,348,590	—	899,888,585
Hamilton	342,249,369	57,681,084	—	399,930,453
Harlan	148,486,040	21,249,400	832,590	170,568,030
Hayes	92,160,494	2,669,817	10	94,830,321
Hitchcock	114,609,980	19,190,855	12,821,144	146,621,979
Holt	262,758,930	68,405,735	—	331,164,665
Hooker	22,078,065	5,397,080	—	27,475,145
Howard	150,268,781	29,450,939	—	179,719,720
Jefferson	187,535,462	56,958,900	—	244,494,362
Johnson	108,941,785	21,818,390	—	130,760,175
Kearney	242,533,710	48,175,235	—	290,708,945
Keith	122,158,125	76,960,665	4,100	199,122,890
Keya Paha	32,991,315	3,354,580	—	36,345,895
Kimball	76,075,398	29,612,429	20,081,374	125,769,201
Knox	191,965,490	53,455,070	—	245,420,560
Lancaster	389,132,720	2,646,338,015	—	3,035,470,735
Lincoln	322,889,300	353,249,945	10,040	676,149,285
Logan	39,062,539	3,036,949	640	42,100,128
Loup	33,927,534	1,750,820	—	35,678,354
Madison	241,540,285	300,229,740	—	541,770,025
McPherson	34,634,897	—	—	34,634,897
Merrick	213,778,495	43,494,790	—	257,273,285
Morrill	110,863,725	24,406,045	4,065,785	139,335,555
Nance	110,861,635	24,566,400	—	135,428,035
Nemaha	152,065,930	40,775,415	—	192,841,345
Nuckolls	182,820,360	34,856,505	—	217,676,865
Otoe	160,276,215	149,209,275	—	309,485,490
Pawnee	84,674,700	11,203,460	—	95,878,160
Perkins	171,729,940	20,743,675	—	192,473,615
Phelps	293,574,655	85,838,610	—	379,413,265
Pierce	170,184,390	44,482,695	—	214,667,085
Platte	250,978,940	247,102,730	—	498,081,670
Polk	215,500,305	27,355,515	—	242,855,820
Red Willow	142,567,338	120,853,301	17,334,164	280,754,803
Richardson	205,932,285	83,858,165	982,540	290,772,990
Rock	89,173,930	11,831,415	—	101,005,345
Saline	255,809,375	97,949,060	—	353,758,435
Sarpy	497,566,002	432,767,922	—	930,333,924
Saunders	326,492,425	93,815,761	—	420,308,186
Scotts Bluff	208,964,362	307,379,566	2,457,355	518,801,283
Seward	247,250,979	95,882,747	—	343,133,726
Sheridan	125,651,692	36,336,236	—	161,987,928
Sherman	96,849,420	15,253,405	—	112,072,825
Sioux	61,502,078	2,562,754	—	64,064,832
Stanton	150,205,105	17,831,945	—	168,037,050
Thayer	203,169,357	40,114,430	—	243,283,787
Thomas	21,042,420	2,983,620	—	24,026,040
Thurston	99,746,609	23,630,255	—	123,376,864
Valley	97,002,620	35,034,585	—	132,037,205
Washington	190,252,692	94,628,616	—	284,881,308
Wayne	155,746,820	60,265,505	—	216,012,325
Webster	139,176,016	23,000,455	—	162,176,471
Wheeler	58,279,965	1,986,820	—	60,266,785
York	338,122,155	119,774,080	—	457,896,235
Total	**$17,131,263,915**	**$13,631,008,385**	**$97,730,105**	**$30,860,002,405**

Actual Value of Personal Property for 1980

Table 10

Counties	Furniture, Fixtures, Tools & Equipment	Portable Buildings	Improvements on Leased Land	Boats, Motors, Airplanes & Unlicensed Motor Vehicles	Mobile Homes	Total Actual Value
Adams	$ 19,888,825	$ 1,385	$ 7,787,245	$ 2,451,815	$ 3,050,985	$ 33,180,255
Antelope	2,213,540	23,860	1,856,690	951,640	473,590	5,519,320
Arthur	22,940	42,600	11,175	12,765	60,880	150,360
Banner	478,555	6,850	242,775	67,620	195,410	991,210
Blaine	39,230	500	103,278	46,951	119,535	309,494
Boone	1,213,725	32,200	1,742,855	199,715	151,080	3,339,575
Box Butte	9,331,630	1,935	3,128,645	390,540	3,030,265	15,883,015
Boyd	476,802	11,647	314,127	75,005	155,670	1,033,251
Brown	906,190	6,555	537,225	274,760	510,205	2,234,935
Buffalo	19,554,329	6,655	12,981,586	2,608,897	5,676,131	40,827,598
Burt	2,277,238	35,780	1,541,900	629,447	849,764	5,334,129
Butler	2,887,180	15,005	3,486,385	237,555	1,049,890	7,676,015
Cass	8,072,915	1,725	13,327,610	708,590	1,699,910	23,810,750
Cedar	2,554,580	71,980	1,909,960	209,315	1,073,470	5,819,305
Chase	3,045,454	3,340	3,044,684	525,940	1,103,225	7,722,643
Cherry	1,147,424	58,316	415,690	505,891	806,506	2,933,827
Cheyenne	7,263,027	—	6,257,630	793,555	920,735	15,234,947
Clay	3,492,605	15,102	6,351,092	713,044	490,693	11,062,536
Colfax	3,421,990	—	1,635,730	147,320	875,050	6,080,090
Cuming	5,370,456	169,123	1,081,950	227,505	394,332	7,243,366
Custer	5,912,735	16,860	4,076,300	810,100	989,550	11,805,545
Dakota	11,551,474	—	886,745	527,498	2,366,833	15,332,550
Dawes	1,783,675	700	375,550	152,475	1,889,845	4,202,245
Dawson	16,078,245	104,785	17,954,400	2,010,178	3,471,497	39,619,105
Deuel	817,329	179,165	3,364,600	130,807	171,400	4,663,301
Dixon	1,040,690	225	600,885	107,190	588,515	2,337,505
Dodge	14,577,865	65,395	6,051,790	2,105,780	1,845,670	24,646,500
Douglas	296,580,350	69,944,945	9,697,025	22,002,160	13,523,575	411,748,055
Dundy	636,105	4,805	1,151,770	218,635	484,470	2,495,785
Fillmore	3,014,765	162,090	3,506,470	337,815	422,805	7,443,945
Franklin	666,747	30	2,564,902	212,479	225,692	3,669,850
Frontier	791,037	9,430	2,979,172	175,680	576,525	4,531,844
Furnas	2,032,685	38,105	1,814,720	340,825	347,180	4,573,515
Gage	17,839,675	27,085	6,509,400	931,160	1,682,975	26,990,295
Garden	1,110,419	—	570,889	643,350	335,090	2,659,748
Garfield	878,452	—	337,025	53,144	201,597	1,470,218
Gosper	598,157	39,180	8,293,944	111,031	398,685	9,440,997
Grant	109,483	3,147	57,168	70,520	206,885	447,203
Greeley	685,517	24,005	1,215,035	59,640	296,315	2,280,512
Hall	41,566,780	44,550	15,410,840	3,516,555	4,091,710	64,630,435
Hamilton	3,398,998	—	9,577,922	625,270	694,923	14,297,113
Harlan	980,705	2,600	2,079,255	360,860	322,015	3,745,435
Hayes	185,365	—	4,493	40,385	32,422	262,665
Hitchcock	625,365	9,150	1,492,985	127,515	826,845	3,081,860
Holt	3,241,990	113,835	1,849,300	826,070	1,446,645	7,477,840
Hooker	165,242	600	59,916	38,235	151,780	415,773
Howard	2,078,140	9,015	1,602,365	292,120	433,675	4,415,315
Jefferson	5,595,823	31,045	1,958,185	410,245	288,676	8,283,974
Johnson	1,930,036	50,465	1,227,030	98,770	184,725	3,491,026
Kearney	3,189,255	5,810	7,930,290	346,060	781,085	12,252,500
Keith	4,900,094	—	5,159,175	1,092,755	2,620,894	13,772,918
Keya Paha	135,537	40,532	81,955	42,200	234,240	534,464
Kimball	7,936,463	5,037	1,866,981	497,669	629,905	10,936,055
Knox	2,027,944	52,735	896,745	249,055	858,100	4,084,579
Lancaster	156,652,875	—	47,911,650	9,637,300	13,005,635	227,207,460
Lincoln	17,726,010	18,035	22,240,430	2,524,015	5,671,520	48,180,010
Logan	165,541	2,070	250,822	37,060	122,313	577,806
Loup	233,275	4,300	84,525	72,805	135,610	530,515
Madison	30,966,085	105,440	5,274,495	1,971,375	2,635,075	40,952,470
McPherson	12,225	—	255,720	28,970	96,722	393,637
Merrick	3,373,550	45,785	7,355,700	321,230	1,054,765	12,151,030
Morrill	2,112,640	4,946	1,459,475	336,888	883,479	4,797,428
Nance	1,043,835	35,955	1,519,785	118,155	150,735	2,868,465
Nemaha	2,384,122	—	1,790,733	145,984	570,305	4,891,144
Nuckolls	1,716,980	—	2,953,835	200,740	195,850	5,067,405
Otoe	6,341,025	—	3,156,185	647,010	1,614,000	11,758,220
Pawnee	743,690	56,250	754,540	66,005	157,480	1,777,965
Perkins	497,325	—	3,715,905	469,100	286,505	4,968,835
Phelps	12,067,935	41,930	6,734,820	1,631,575	1,539,900	22,066,160
Pierce	2,470,970	68,985	907,425	184,580	966,865	4,598,825
Platte	30,699,895	3,302	9,948,926	851,703	2,426,480	43,930,306
Polk	1,666,768	6,470	4,886,170	79,600	152,120	6,791,128
Red Willow	6,200,835	—	5,161,966	785,875	1,870,997	14,019,673
Richardson	2,405,025	—	3,487,700	296,190	797,585	6,986,500
Rock	779,380	5,895	423,480	402,190	297,945	1,908,890
Saline	9,335,005	9,280	4,297,775	331,435	944,705	14,918,200
Sarpy	19,493,708	—	6,311,433	1,197,562	2,070,075	29,072,778
Saunders	4,325,490	29,562	12,348,522	576,070	793,424	18,073,068
Scotts Bluff	23,387,080	255	3,697,525	2,858,910	4,283,250	34,227,020
Seward	6,562,370	159,130	5,233,925	526,450	876,840	13,358,715
Sheridan	1,889,561	21,958	881,945	462,900	1,134,877	4,391,241
Sherman	626,062	—	2,489,056	134,620	567,005	3,816,743
Sioux	204,464	6,175	42,600	121,095	412,050	786,384
Stanton	14,479,265	56,015	328,230	84,145	705,470	15,653,125
Thayer	3,908,915	200	3,635,655	437,735	409,525	8,392,030
Thomas	227,315	33,370	57,815	44,600	236,685	599,785
Thurston	1,671,481	13,893	1,154,529	169,593	517,003	3,526,499
Valley	1,538,010	24,495	1,656,340	286,755	582,040	4,087,640
Washington	5,083,260	4,095	1,946,185	965,055	589,290	8,587,885
Wayne	2,159,975	18,990	763,275	329,380	591,685	3,863,305
Webster	1,270,536	—	541,168	101,950	285,139	2,198,793
Wheeler	270,350	3,000	30,940	43,250	83,780	431,320
York	8,640,566	200	7,338,200	748,910	626,940	17,354,816
Total	$933,655,176	$72,269,865	$374,042,864	$81,570,866	$116,651,739	$1,578,190,510

Table 11

Actual Value of Miscellaneous Schedules for 1980

Counties	Elec. Lighting, Heating, & Power Co.'s	Telephone Co.'s	Transmission Co.'s	Telegraph Co.'s	Property of Pipeline Co.'s	Motor Vehicle Values (est.)	County Total
Adams	$ —	$ 10,047,730	$ —	$ 25,115	$ 3,608,450	$ 39,000,000	$ 52,681,295
Antelope	—	3,452,929	—	—	616,109	16,478,935	20,547,973
Arthur	215,675	47,762	—	—	—	1,110,525	1,373,962
Banner	331,090	387,794	1,009,935	2,257,494	1,100,566	3,094,028	8,180,907
Blaine	—	378,617	—	—	—	530,335	908,952
Boone	—	2,294,090	—	—	1,204,585	12,926,145	16,424,820
Box Butte	692,300	7,437,185	—	14,015	561,000	16,216,985	24,921,485
Boyd	234,606	163,050	1,396,387	—	—	4,992,968	6,787,011
Brown	—	3,280,734	—	144	166,390	7,193,470	10,640,738
Buffalo	1,165,565	12,616,695	445,419	11,114	1,698,885	48,266,323	64,204,001
Burt	—	8,478,397	—	—	2,959,843	15,023,605	26,461,845
Butler	—	3,502,039	—	783	777,857	15,281,700	19,562,379
Cass	275,329	6,407,049	—	6,149	10,255,751	26,013,155	42,957,433
Cedar	—	3,266,635	—	530	808,695	16,922,455	20,998,315
Chase	898,380	1,443,574	—	—	749,929	10,494,783	13,586,666
Cherry	382,696	4,399,630	3,723,770	23,280	571	14,067,622	22,597,569
Cheyenne	335,858	9,462,864	3,342,728	10,823	4,913,139	16,842,572	34,907,984
Clay	—	3,015,510	—	346	1,127,579	10,143,130	14,286,565
Colfax	—	3,440,080	—	2,990	719,760	12,771,830	16,934,660
Cuming	—	4,492,304	—	2,666	542,707	24,593,850	29,631,527
Custer	—	4,926,778	—	1,526	441,385	24,729,814	30,099,503
Dakota	450,816	5,452,314	—	4,263	1,372,575	23,562,550	30,842,518
Dawes	284,112	4,941,389	2,237,354	3,095	521,365	11,102,589	19,089,904
Dawson	—	6,980,541	—	1,660	2,678,150	34,664,452	44,324,803
Deuel	14,737	1,385,602	29,916	640	3,098,371	5,081,402	9,610,668
Dixon	181,715	2,078,205	—	175	197,245	9,600,135	12,057,475
Dodge	3,177,780	14,008,385	—	29,270	144,530	49,471,630	66,831,595
Douglas	—	181,484,430	—	961,385	10,680,610	659,287,780	852,414,205
Dundy	1,125	1,569,579	12,888	44,593	1,442,360	5,387,835	8,458,380
Fillmore	236,980	2,722,492	—	190	1,236,853	13,518,425	17,714,940
Franklin	85,835	1,575,098	—	44,390	1,301,077	8,398,802	11,405,202
Frontier	—	1,907,710	—	—	1,322,527	6,664,080	9,894,317
Furnas	—	2,245,325	—	—	677,810	10,505,500	13,428,635
Gage	974,950	7,208,850	—	57,730	15,185,775	26,325,775	49,753,080
Garden	104,744	1,465,633	9,179	1,447	645,580	5,495,180	7,721,763
Garfield	11,190	1,172,495	—	—	65,665	4,397,370	5,646,720
Gosper	—	1,022,673	—	44,390	891,080	4,510,285	6,468,428
Grant	168,306	463,757	66,492	—	—	2,223,854	2,922,409
Greeley	—	1,390,594	—	—	214,685	5,142,640	6,747,919
Hall	1,953,915	26,436,475	—	50,160	904,600	63,237,715	92,582,865
Hamilton	1,198,691	2,795,951	—	1,674	293,871	15,488,957	19,779,144
Harlan	—	1,432,896	—	44,390	963,818	6,148,615	8,589,719
Hayes	12,588	964,240	—	—	—	2,657,335	3,634,163
Hitchcock	—	2,169,888	—	49,831	413,720	6,405,240	9,038,679
Holt	724,643	8,860,331	—	3,360	670,570	16,115,590	26,374,494
Hooker	3,765	344,235	—	—	—	1,300,000	1,648,000
Howard	—	3,077,845	306,690	1,205	151,160	11,727,190	15,264,090
Jefferson	880,131	2,876,674	—	4,720	2,621,588	14,769,185	21,152,298
Johnson	—	2,008,434	—	81	777,868	7,922,141	10,708,524
Kearney	—	890,315	—	545	401,545	13,708,365	15,000,770
Keith	846,845	4,076,715	—	20,770	2,393,095	18,952,000	26,289,425
Keya Paha	4,823	453,841	—	—	—	2,388,160	2,846,824
Kimball	579,753	1,687,790	159,334	89,831	2,798,573	9,765,715	15,080,996
Knox	52,374	3,684,163	—	—	278,755	11,834,855	15,850,147
Lancaster	9,508,910	86,014,365	—	239,885	4,677,270	240,192,560	340,632,990
Lincoln	1,691,895	15,173,950	—	59,660	2,816,980	56,797,015	76,539,500
Logan	—	350,939	—	—	—	1,335,285	1,686,224
Loup	—	433,987	—	1,814	1,000,000	—	1,435,801
Madison	—	12,936,725	—	19,214	1,975,915	46,780,057	61,711,911
McPherson	12,550	297,748	—	—	—	1,317,425	1,627,723
Merrick	—	3,111,435	—	5,865	907,780	9,728,355	13,753,435
Morrill	1,584,498	3,966,499	52,385	457	1,238,500	11,453,985	18,296,324
Nance	—	2,204,807	—	—	420,305	6,305,386	8,930,498
Nemaha	256,277	2,644,792	—	45,010	695,923	11,308,730	14,950,732
Nuckolls	—	2,346,465	—	45,030	1,168,330	9,746,300	13,306,125
Otoe	—	6,311,634	—	4,606	7,300,161	17,064,630	30,681,031
Pawnee	155,905	1,526,170	69,595	44,390	65,955	5,575,300	7,437,315
Perkins	933,095	1,346,255	—	885	725,645	8,000,000	11,005,880
Phelps	—	3,324,860	—	1,460	3,011,380	21,305,395	27,643,095
Pierce	61,057	3,097,719	—	—	637,364	12,837,600	16,633,740
Platte	1,205,351	9,272,433	—	15,946	374,412	46,984,660	57,852,802
Polk	—	1,895,277	—	2,115	725,283	10,185,385	12,808,060
Red Willow	1,004,807	4,855,931	—	48,986	161,509	15,432,761	21,503,994
Richardson	344,780	3,801,417	—	45,311	858,511	12,500,000	17,550,019
Rock	—	899,441	—	660,175	228,740	3,000,257	4,788,613
Saline	446,325	3,570,212	—	3,942	370,328	15,638,029	20,028,836
Sarpy	2,118,977	26,065,904	—	478,244	308,876	77,192,151	106,164,152
Saunders	195,487	6,074,565	—	4,103	3,035,310	28,009,030	37,318,495
Scotts Bluff	4,867,655	13,524,315	1,578,700	23,630	[illegible]185	44,616,455	65,113,940
Seward	—	5,377,660	—	3,209	[illegible]0	19,626,975	25,817,384
Sheridan	165,286	6,412,748	—	1,871	[illegible]	10,461,452	17,390,847
Sherman	—	1,648,410	—	—	292,750	5,941,345	8,082,505
Sioux	479,127	1,879,450	—	—	79,450	4,815,720	7,253,747
Stanton	206,440	1,763,430	—	—	39,969	5,789,402	7,799,241
Thayer	—	2,617,274	—	45,931	1,390,080	12,481,973	16,535,258
Thomas	382,810	—	—	—	—	2,371,755	2,754,565
Thurston	80,445	2,575,581	—	1,889	1,545,932	7,429,835	11,633,682
Valley	—	1,778,282	—	1,434	447,030	8,434,770	10,661,516
Washington	326,353	5,429,590	—	2,700	1,288,910	3,252,148	10,299,701
Wayne	—	2,711,615	—	412,525	661,220	11,851,180	15,636,540
Webster	469,819	1,950,752	—	44,389	792,217	7,120,915	10,378,092
Wheeler	4,395	655,205	—	—	—	1,244,170	1,903,770
York	388,771	5,915,842	—	6,597	1,463,584	19,611,557	27,386,351
Total	**$43,372,332**	**$649,739,995**	**$14,440,772**	**$6,088,043**	**$128,966,456**	**$2,258,195,525**	**$3,100,803,123**

Actual Value of Rural Real Estate for 1980

Table 12

Counties	Total Agricultural Land	Agricultural Improvements	Suburban Residential Land or Lots	Suburban Residential Improvements	Suburban Commercial Land or Lots	Suburban Commercial Improvements	Suburban Industrial Land or Lots	Suburban Industrial Improvements
Adams	$ 221,272,754	$ 36,395,770	$ 4,008,915	$ 24,873,595	$ 4,698,240	$ 20,102,985	$ 2,150,975	$ 3,828,215
Antelope	193,182,115	24,163,690	759,585	2,874,205	465,425	1,320,930	37,300	164,850
Arthur	31,316,584	2,075,463	5,759	62,240	6,921	83,420	—	—
Banner	37,584,155	6,437,995	24,025	262,760	5,860	132,580	—	—
Blaine	28,823,169	4,369,872	—	—	1,460	172,475	—	—
Boone	147,729,710	26,771,585	412,660	2,905,805	252,105	2,740,005	—	—
Box Butte	100,085,564	15,178,555	1,276,245	4,655,170	852,155	6,401,915	61,245	1,997,045
Boyd	48,956,055	6,758,300	75,250	532,900	17,310	185,415	—	—
Brown	78,742,375	9,319,800	860,215	2,971,150	441,580	1,869,265	6,430	138,910
Buffalo	255,794,791	43,106,215	4,234,109	30,848,189	1,314,990	4,684,856	384,805	9,700,800
Burt	171,624,660	18,870,190	1,411,165	2,261,890	412,390	5,673,080	—	—
Butler	193,418,959	32,879,539	24,870	230,115	95,665	3,946,285	—	—
Cass	182,993,065	30,663,485	26,479,005	31,068,670	1,098,465	3,492,870	3,569,755	21,262,885
Cedar	183,488,830	36,259,045	—	—	347,900	1,851,600	—	—
Chase	143,060,330	15,707,820	240,130	1,391,700	225,225	2,872,465	—	—
Cherry	179,369,527	25,654,792	121,493	3,111,331	609	653,469	4,522	157,427
Cheyenne	114,693,090	17,202,214	165,775	1,868,060	175,135	2,206,875	253,948	2,613,505
Clay	222,686,560	30,228,160	74,385	355,780	213,570	1,351,430	504,165	7,781,075
Colfax	135,371,720	30,300,155	839,630	4,058,120	807,070	8,632,540	—	—
Cuming	195,820,190	34,103,840	176,215	3,002,945	310,800	3,053,750	166,815	3,194,595
Custer	274,927,126	39,302,737	520,451	4,152,997	276,939	1,244,364	103,780	2,548,944
Dakota	68,874,970	12,798,965	3,686,560	16,129,820	1,812,795	19,274,240	—	—
Dawes	54,743,932	9,120,219	229,196	3,055,943	148,382	122,314	—	—
Dawson	294,633,849	53,841,349	1,676,515	7,134,494	2,749,669	6,654,381	593,222	8,894,954
Deuel	55,097,700	6,162,390	70,735	467,705	168,590	1,661,040	—	—
Dixon	113,669,945	21,531,560	130,730	3,032,680	742,315	3,704,230	—	—
Dodge	199,029,940	23,872,685	3,762,270	21,283,150	1,383,050	6,537,090	481,580	6,139,435
Douglas	78,016,350	24,438,450	175,721,705	752,735,955	68,661,105	168,572,400	10,126,950	25,531,800
Dundy	107,338,525	9,792,015	124,065	596,150	56,880	448,125	—	—
Fillmore	206,282,415	30,595,670	9,330	128,920	144,305	947,715	8,955	199,575
Franklin	141,867,555	11,769,720	111,640	1,000,565	101,325	452,530	—	—
Frontier	157,519,850	12,276,245	73,645	1,428,405	3,000	76,600	—	—
Furnas	149,433,040	12,662,825	2,970	60,805	21,260	377,865	6,075	134,665
Gage	211,739,200	42,212,315	145,110	1,340,650	488,165	3,777,905	61,820	3,565,085
Garden	92,594,475	7,703,875	124,090	918,030	32,030	290,480	—	—
Garfield	42,897,845	6,277,440	—	—	120,845	635,345	—	—
Gosper	98,242,515	16,725,910	348,515	1,783,985	109,460	1,594,725	—	—
Grant	32,810,569	2,357,657	10,757	292,614	4,057	131,814	—	—
Greeley	68,205,585	11,623,555	18,345	383,525	8,675	188,830	—	—
Hall	200,337,955	35,534,520	22,356,305	79,067,890	10,525,245	22,419,890	861,635	6,436,555
Hamilton	278,043,271	50,672,152	654,725	4,634,305	460,500	1,237,551	378,430	6,168,435
Harlan	132,114,725	12,060,570	804,790	3,083,775	66,390	103,560	18,600	233,630
Hayes	81,972,360	10,164,268	—	—	1,501	22,365	—	—
Hitchcock	105,867,615	8,742,365	—	—	—	—	—	—
Holt	222,197,390	30,748,190	1,053,290	5,878,375	403,265	2,478,420	—	—
Hooker	20,138,685	1,376,740	20,035	257,560	7,920	277,125	—	—
Howard	119,962,993	26,174,998	1,202,417	1,710,868	119,542	1,097,963	—	—
Jefferson	152,366,601	27,283,720	992,994	2,500,667	348,075	1,323,988	124,245	2,595,172
Johnson	92,437,925	13,531,620	375,745	1,356,570	80,475	1,064,140	4,200	88,110
Kearney	204,730,350	24,000,015	580,275	7,929,470	320,230	4,044,975	41,200	887,195
Keith	95,328,120	9,738,570	2,613,665	11,132,110	477,635	2,868,025	—	—
Keya Paha	25,504,765	7,417,810	9,115	59,625	—	—	—	—
Kimball	63,376,128	8,935,021	199,082	2,269,978	187,583	1,107,606	—	—
Knox	159,374,180	25,067,690	2,582,620	3,363,840	461,190	1,115,970	—	—
Lancaster	212,269,195	114,835,230	45,381,840	13,962,400	549,885	482,115	1,027,170	624,885
Lincoln	234,284,445	33,175,105	9,227,115	39,794,860	2,005,885	4,401,890	—	—
Logan	35,510,601	3,056,575	19,381	338,917	7,330	129,735	—	—
Loup	31,051,259	2,836,745	—	—	7,710	31,820	—	—
Madison	152,243,085	26,261,330	5,196,615	20,463,370	3,411,585	13,093,055	1,906,215	18,965,030
McPherson	30,025,860	3,845,994	30,515	644,562	3,149	84,817	—	—
Merrick	171,884,575	35,491,025	588,455	3,517,815	114,995	2,181,630	—	—
Morrill	88,934,595	16,530,510	312,665	3,193,285	166,230	800,625	31,465	894,350
Nance	91,000,295	16,867,807	60,450	1,282,433	158,205	1,492,445	—	—
Nemaha	124,757,760	20,613,295	595,495	3,226,020	135,255	890,925	43,660	1,803,520
Nuckolls	157,318,205	15,377,200	734,765	1,939,875	297,285	1,606,605	38,470	5,507,955
Otoe	146,349,530	10,641,795	55,230	193,665	92,130	1,767,930	133,780	1,042,155
Pawnee	73,824,815	10,694,215	88,935	66,735	—	—	—	—
Perkins	149,541,170	17,496,285	131,015	2,432,885	65,975	2,062,610	—	—
Phelps	249,564,220	29,307,275	211,300	4,497,555	627,415	3,266,205	185,000	5,915,685
Pierce	143,936,415	19,789,670	1,052,090	3,582,805	425,195	1,398,215	—	—
Platte	165,012,625	35,424,765	2,781,135	22,321,640	2,385,385	14,521,840	944,835	7,586,715
Polk	183,926,118	23,538,510	795,205	3,989,620	435,482	2,815,370	—	—
Red Willow	117,693,049	14,266,444	719,893	6,703,648	342,929	2,776,918	29,696	34,761
Richardson	168,247,355	37,491,760	9,330	183,840	—	—	—	—
Rock	75,437,620	8,022,285	354,300	2,187,125	262,930	2,909,670	—	—
Saline	204,913,560	28,117,840	1,086,640	5,105,980	424,335	1,668,575	580,765	13,911,680
Sarpy	64,240,649	14,200,240	87,796,086	273,062,362	11,614,883	36,843,357	3,798,872	6,009,553
Saunders	249,237,799	41,199,191	6,465,150	23,313,770	1,594,040	3,867,005	81,295	734,175
Scotts Bluff	101,224,105	31,679,731	7,556,988	47,541,258	1,976,161	7,573,171	1,036,813	10,376,135
Seward	192,451,901	32,853,365	2,213,424	11,172,004	636,719	3,026,197	227,482	4,669,887
Sheridan	104,213,087	17,857,176	799,156	1,254,520	143,844	1,383,909	—	—
Sherman	82,189,265	13,849,955	17,550	372,325	29,435	360,890	—	—
Sioux	51,827,713	9,674,365	—	—	—	—	—	—
Stanton	116,179,420	15,691,930	2,225,215	9,809,300	266,230	4,873,585	109,820	1,049,605
Thayer	183,147,612	17,188,560	276,700	1,792,805	74,340	222,775	92,925	373,640
Thomas	17,994,405	2,374,790	11,425	269,415	11,530	308,785	2,815	69,255
Thurston	86,622,208	11,773,623	90,312	484,507	73,370	702,589	—	—
Valley	79,636,260	14,157,750	392,870	1,277,580	283,340	1,254,820	—	—
Washington	124,064,381	33,607,665	5,378,502	23,358,844	839,240	2,849,415	10,525	144,120
Wayne	125,909,820	20,678,795	1,228,745	3,754,545	443,310	3,118,905	16,500	596,200
Webster	121,125,519	15,005,664	67,485	1,725,231	183,893	1,007,488	12,272	48,464
Wheeler	50,604,150	6,240,930	204,915	422,075	33,410	774,485	—	—
York	276,603,315	41,340,150	1,831,045	7,188,925	1,758,180	6,727,790	247,470	2,425,280
Total	$12,302,690,613	$1,956,015,856	$447,389,055	$1,602,934,552	$134,116,488	$460,559,942	$30,511,497	$197,045,912

Table 13

Actual Value of Agricultural Real Estate for 1980

Counties	DRYLAND CROPLAND		IRRIGATED CROPLAND		RANGELAND AND MEADOW	
	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
Adams	116,738	$ 59,389,679	145,984	$ 150,928,638	65,799	$ 10,912,806
Antelope	191,552	76,814,585	148,523	85,656,385	37,563	4,477,070
Arthur	—	—	6,321	1,643,460	17,082	2,933,700
Banner	162,787	24,251,060	16,530	3,884,290	259,655	9,349,995
Blaine	—	—	11,595	4,408,264	404,364	24,387,866
Boone	151,843	60,910,665	92,665	60,679,660	127,631	16,142,815
Box Butte	237,749	42,007,440	81,993	36,533,238	311,226	21,510,807
Boyd	102,550	35,057,405	3,471	1,615,265	212,322	12,199,785
Brown	7,354	1,889,545	66,835	30,225,665	659,851	46,553,830
Buffalo	124,638	48,851,851	177,639	168,988,281	258,810	37,682,507
Burt	222,135	124,187,535	46,241	40,621,190	—	—
Butler	214,341	105,935,842	74,834	72,492,188	—	—
Cass	262,965	168,906,415	1,047	903,525	—	—
Cedar	289,022	125,085,220	52,815	33,453,560	11,578	1,466,100
Chase	126,053	32,724,355	151,869	88,233,755	249,072	21,859,775
Cherry	30,485	4,038,549	37,931	9,787,460	162,448	26,964,499
Cheyenne	463,288	92,138,615	25,676	10,607,860	208,888	11,941,281
Clay	99,942	51,727,925	166,894	164,549,210	36,090	6,296,960
Colfax	158,657	83,858,660	46,834	42,590,815	30,991	4,754,435
Cuming	309,940	173,933,415	21,446	17,045,390	—	—
Custer	205,189	67,171,053	176,088	98,389,544	1,179,472	109,205,693
Dakota	113,510	55,441,650	10,025	8,613,985	—	—
Dawes	134,685	22,674,336	10,958	2,634,890	24,531	3,010,513
Dawson	54,082	20,452,095	259,253	243,469,067	295,017	30,622,739
Deuel	171,212	45,672,020	11,522	5,561,790	2,064	253,140
Dixon	193,324	85,121,080	14,845	10,263,135	181	29,010
Dodge	218,288	133,962,160	55,808	55,225,685	—	—
Douglas	89,048	56,725,125	9,665	9,594,265	11,878	7,972,070
Dundy	116,763	36,274,695	84,036	41,241,675	341,467	29,715,380
Fillmore	159,826	71,675,910	152,752	127,663,670	38,309	6,650,305
Franklin	88,902	43,582,345	72,075	70,460,485	179,769	27,723,535
Frontier	183,480	73,906,080	51,899	44,568,565	351,104	39,019,585
Furnas	199,332	85,023,315	42,967	41,714,060	182,823	22,620,995
Gage	350,789	158,472,795	39,152	28,592,460	92,668	17,299,230
Garden	110,450	25,901,895	32,072	12,742,470	45,850	8,430,340
Garfield	12,219	3,963,275	17,949	9,508,025	310,503	29,388,360
Gosper	69,728	23,514,585	65,589	60,880,180	143,971	13,829,850
Grant	—	—	1,992	517,050	467,402	32,225,020
Greeley	71,465	17,027,015	46,551	25,020,750	230,200	26,106,000
Hall	46,498	21,480,845	173,563	166,128,100	70,701	12,399,320
Hamilton	100,313	49,878,070	202,869	224,474,451	19,703	1,995,200
Harlan	115,869	54,734,395	63,540	58,905,845	130,180	18,344,805
Hayes	163,655	45,406,363	27,196	12,272,222	242,447	24,244,797
Hitchcock	219,125	64,778,170	26,225	22,785,210	—	—
Holt	91,902	24,661,388	230,212	97,754,636	1,125,433	99,666,266
Hooker	—	—	3,460	860,600	430,735	19,276,585
Howard	66,898	24,889,617	85,779	69,673,175	185,078	25,269,400
Jefferson	108,853	92,803,773	45,530	36,036,746	116,999	23,202,207
Johnson	128,311	62,863,605	8,449	7,319,510	1,679	327,720
Kearney	97,215	47,670,085	160,885	147,885,465	220	3,740
Keith	156,627	35,184,705	60,881	31,418,245	17,783	3,057,750
Keya Paha	29,858	3,243,855	17,893	3,447,315	17,856	2,893,365
Kimball	331,251	48,974,501	21,201	7,280,799	206,839	7,073,585
Knox	666,429	159,374,180	—	—	—	—
Lancaster	315,239	174,534,705	16,577	14,486,440	—	—
Lincoln	150,385	44,104,285	147,651	90,102,015	78,624	11,559,845
Logan	22,776	5,639,893	13,974	6,399,812	305,171	23,438,373
Loup	13,032	2,304,066	12,706	4,930,232	311,732	23,778,517
Madison	217,134	102,707,395	62,615	36,715,100	—	—
McPherson	1,210	235,141	10,416	3,533,704	505,818	26,218,385
Merrick	40,505	18,049,850	153,695	138,984,940	88,045	14,690,910
Morrill	79,382	11,320,475	97,468	40,969,880	658,060	35,760,970
Nance	99,743	41,297,770	41,558	34,355,160	122,636	15,220,920
Nemaha	177,658	107,120,120	2,700	2,794,180	19,124	1,563,460
Nuckolls	168,836	88,895,860	42,364	43,928,230	138,287	24,483,375
Otoe	285,552	125,022,400	1,125	775,640	383	58,475
Pawnee	119,820	44,338,590	892	662,610	—	—
Perkins	335,733	88,860,985	96,778	53,388,960	—	—
Phelps	58,978	28,971,680	203,766	213,068,705	58,419	7,455,925
Pierce	176,837	78,684,626	82,194	50,224,069	29,285	2,990,051
Platte	204,445	82,491,640	113,145	67,107,185	3,014	226,765
Polk	95,755	56,836,050	112,238	111,347,250	27,237	6,719,770
Red Willow	186,627	49,182,966	51,333	35,650,135	—	—
Richardson	275,830	142,053,541	—	—	—	—
Rock	6,745	1,419,230	62,302	25,544,960	529,296	48,406,080
Saline	204,024	120,895,535	71,858	70,100,035	67,136	12,178,980
Sarpy	83,432	52,387,050	7,099	6,616,255	—	—
Saunders	328,507	193,906,322	42,741	38,376,600	—	—
Scotts Bluff	40,146	6,164,160	169,183	86,676,285	204,478	8,294,195
Seward	197,409	101,397,752	81,131	74,928,684	456	214,720
Sheridan	169,949	25,863,928	47,719	17,735,679	1,215,725	62,205,177
Sherman	66,590	20,510,640	54,680	33,359,955	214,948	28,310,595
Sioux	16,049	1,213,272	31,795	9,480,716	1,059,614	40,951,255
Stanton	196,374	92,749,284	19,516	14,003,246	—	—
Thayer	161,060	80,941,871	93,807	86,156,104	90,302	15,144,464
Thomas	—	—	2,772	720,720	349,549	17,265,005
Thurston	160,983	77,507,699	4,688	4,322,942	—	—
Valley	63,997	17,291,895	71,076	42,360,085	213,175	19,946,735
Washington	204,155	116,841,518	3,939	3,754,328	—	—
Wayne	224,527	106,084,360	15,794	9,985,475	—	—
Webster	132,869	61,252,734	37,416	32,086,820	—	—
Wheeler	7,813	1,481,865	36,191	12,990,600	300,131	36,131,195
York	103,833	58,866,975	199,379	208,878,135	26,916	5,162,455
Total	13,525,274	$5,503,640,920	5,976,305	$4,535,254,040	16,138,643	$1,387,667,353

NOTE: Detail may not add to total due to rounding.

PASTURELAND		WASTELAND		TOTAL AGRICULTURAL LAND	
No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
—	$ —	2,77[illegible]	$ 41,631	331,296	$ 221,272,754
138,347	26,132,655	1,647	101,420	517,632	193,182,115
406,452	26,726,710	4,238	12,714	434,093	31,316,584
—	—	8,748	98,810	447,720	37,584,155
—	—	2,704	27,039	418,664	28,823,169
44,757	9,818,770	7,474	177,800	424,370	147,729,710
—	—	2,273	34,079	633,241	100,085,564
—	—	5,599	83,600	323,943	48,956,055
—	—	7,342	73,335	741,382	78,742,375
—	—	18,143	272,152	579,232	255,794,791
29,640	6,772,875	2,795	43,060	300,811	171,624,660
61,542	14,860,963	5,498	129,966	357,217	193,418,959
51,173	13,001,120	7,314	182,005	322,501	182,993,065
97,784	23,448,270	1,784	35,680	450,983	183,488,830
259	224,655	1,186	17,790	528,440	143,060,330
3,092,054	138,415,029	40,998	163,990	3,363,919	179,369,527
—	—	533	5,334	698,387	114,693,090
—	—	5,600	112,465	308,528	222,686,560
13,448	4,127,425	2,025	40,385	251,956	135,371,720
14,296	4,621,660	8,789	219,725	354,471	195,820,190
—	—	10,723	160,836	1,571,473	274,927,126
25,388	4,784,570	1,396	34,765	150,321	68,874,970
585,861	26,366,874	4,092	57,319	760,130	54,743,932
9,133	—	5,994	89,948	623,481	294,633,849
70,843	3,570,830	3,993	39,920	259,635	55,097,700
78,805	18,182,840	3,694	73,880	290,849	113,669,945
34,384	9,603,020	9,563	239,075	318,044	199,029,940
6,895	2,730,910	4,087	993,980	121,575	78,016,350
—	—	4,271	106,775	546,537	107,338,525
953	262,960	1,468	29,570	362,338	206,282,415
31	—	6,746	101,190	347,492	141,867,555
—	—	1,708	25,620	588,191	157,519,850
—	—	7,466	74,670	432,590	149,433,040
28,106	7,227,060	8,848	147,655	519,565	211,739,200
774,075	45,332,055	18,771	187,715	981,220	92,594,475
—	—	3,818	38,185	344,491	42,897,845
—	—	1,194	17,900	280,484	98,242,515
—	—	9,785	68,499	479,179	32,810,569
—	—	3,455	51,820	351,672	68,205,585
4,531	295,460	3,492	34,230	298,787	200,337,955
9,390	1,645,400	2,008	50,150	334,283	278,043,271
—	—	6,829	129,680	316,418	132,114,725
—	—	3,265	48,978	436,563	81,972,360
186,645	18,202,025	6,846	102,210	438,843	105,867,615
—	—	11,510	115,100	1,459,057	222,197,390
—	—	300	1,500	434,495	20,138,685
—	—	4,652	130,801	342,407	119,962,993
853	246,346	3,876	77,529	276,113	152,366,601
78,577	21,740,670	9,321	186,420	226,537	92,437,925
51,610	9,171,060	6,675	—	316,605	204,730,350
369,288	25,435,425	20,589	231,995	619,170	95,328,120
395,178	15,899,650	2,058	20,580	462,845	25,504,765
—	—	10,707	47,243	570,000	63,376,128
—	—	40,868	—	707,298	159,374,180
86,497	23,027,905	8,805	220,145	427,120	212,269,195
1,115,257	88,450,585	6,495	67,715	1,498,412	234,284,445
—	—	2,168	32,523	347,089	35,510,601
—	—	2,562	38,444	340,084	31,051,259
56,345	12,746,845	3,687	73,745	339,781	152,243,085
—	—	3,858	38,580	521,302	30,025,860
—	—	4,540	158,875	286,785	171,884,575
14,207	796,455	5,787	86,815	854,906	88,934,595
—	—	6,355	126,445	270,292	91,000,295
44,136	13,173,445	4,262	106,535	247,883	124,757,760
—	—	537	10,740	350,024	157,318,205
78,061	20,129,550	12,774	363,465	377,697	146,349,530
139,285	28,719,735	5,194	103,880	265,191	73,824,815
90,143	7,284,935	1,236	6,290	523,891	149,541,170
—	—	3,938	67,910	325,102	249,564,220
59,605	12,025,296	618	12,373	348,541	143,936,415
73,388	14,365,075	11,096	221,960	405,089	165,012,625
25,850	9,010,308	916	13,740	261,996	183,926,118
185,894	32,790,940	10,273	69,008	434,128	117,693,049
71,479	26,161,314	1,300	32,500	348,609	168,247,355
—	—	6,735	67,350	605,078	75,437,620
5,370	1,687,565	2,488	51,445	350,876	204,913,560
18,266	5,117,432	4,841	119,912	113,640	64,240,649
60,857	16,691,854	9,480	263,023	441,586	249,237,799
—	—	16,304	89,465	430,113	101,224,105
64,303	15,790,736	6,000	120,009	349,301	192,451,901
—	—	40,830	408,303	1,474,224	104,213,087
—	—	783	8,075	337,003	82,189,265
—	—	27,277	182,470	1,134,735	51,827,713
37,808	9,248,490	8,920	178,400	262,618	116,179,420
2,168	577,010	2,671	328,163	350,009	183,147,612
—	—	867	8,680	353,189	17,994,405
13,242	4,528,667	10,516	262,900	189,429	86,622,208
—	—	2,502	37,545	350,752	79,636,260
13,439	3,230,406	9,433	238,129	230,968	124,064,381
29,808	9,794,215	2,288	45,770	272,417	125,909,820
173,113	27,690,055	6,394	95,910	349,793	121,125,519
—	—	49	490	344,184	50,604,150
13,881	3,623,145	3,629	72,605	349,640	276,603,315
9,130,674	$866,109,250	640,341	$10,019,050	45,411,926	$12,302,690,613

Table 14

Actual Value of Urban Real Estate for 1980

Counties	Unimproved Lots	Agri. Land or Lots	Agri. Improv.	Residential Land or Lots	Residential Improvements	Commercial Land or Lots	Commercial Improvements	Industrial Land or Lots	Industrial Improvements
Adams	$ 3,326,720	$ —	$ —	$ 34,612,030	$ 201,278,565	$ 18,960,315	$ 64,541,340	$ 686,835	$ 7,120,025
Antelope	651,725	310,460	1,359,290	3,340,030	25,964,065	1,097,090	8,716,240	43,095	744,560
Arthur	30,575	—	—	58,820	519,195	8,990	68,905	—	—
Banner	—	—	—	—	—	—	—	—	—
Blaine	78,142	30	5,530	185,135	871,274	44,892	364,689	—	—
Boone	369,110	135,040	151,575	3,245,980	23,802,360	473,340	6,173,400	—	—
Box Butte	783,755	—	—	12,125,245	69,481,530	4,719,610	19,476,245	—	—
Boyd	120,430	34,750	3,595	523,460	9,169,605	102,845	2,231,880	—	—
Brown	208,075	—	—	2,541,195	20,936,955	1,587,660	6,945,200	—	—
Buffalo	3,417,850	1,048,695	4,367,675	35,492,330	157,730,130	13,246,435	61,588,935	155,590	2,024,205
Burt	832,865	135,885	16,015	4,211,140	34,297,885	1,150,740	7,742,115	22,010	463,935
Butler	473,405	10,355	—	2,714,100	17,056,125	587,200	18,235,865	75,665	388,505
Cass	3,026,840	39,850	—	20,119,390	68,587,305	2,891,610	12,614,755	67,665	88,045
Cedar	299,330	—	—	3,387,730	34,708,140	556,485	6,185,390	—	—
Chase	617,945	122,285	—	2,712,560	23,480,810	1,100,965	10,414,780	—	—
Cherry	583,651	—	—	3,260,645	20,906,831	2,427,175	13,834,261	—	—
Cheyenne	858,210	—	—	9,008,098	42,351,539	2,926,550	10,410,749	4,870	1,400
Clay	883,025	—	—	4,794,820	37,460,205	860,560	8,856,540	—	—
Colfax	710,475	98,795	123,800	5,315,935	44,517,410	1,448,725	10,034,225	—	—
Cuming	653,415	28,380	83,350	5,142,555	47,867,270	1,679,540	8,886,945	61,430	1,169,680
Custer	942,113	101,213	71,237	7,014,129	51,806,462	2,580,433	11,880,337	—	—
Dakota	3,256,110	—	—	13,674,335	75,754,380	6,355,650	29,901,405	—	—
Dawes	414,171	5,257	—	6,179,693	40,088,417	2,242,197	11,150,617	—	—
Dawson	2,410,383	—	—	14,532,653	123,021,827	4,980,016	36,028,195	291,551	7,382,874
Deuel	40,520	—	—	971,990	9,698,575	298,455	1,746,285	15,000	256,820
Dixon	256,400	84,180	593,170	2,241,295	23,993,140	416,245	3,970,080	—	—
Dodge	3,826,270	—	—	36,376,455	205,710,045	11,154,105	45,370,560	328,640	3,900,015
Douglas	87,698,525	313,860	142,300	377,365,135	2,141,062,505	259,961,780	1,017,904,495	73,496,165	279,391,385
Dundy	150,690	—	—	766,990	8,544,635	192,185	1,071,640	—	—
Fillmore	1,020,755	—	—	6,486,710	39,599,090	715,285	5,376,705	—	—
Franklin	344,030	—	—	1,639,700	15,171,250	387,415	3,112,835	—	—
Frontier	252,130	72,920	—	1,683,100	11,863,405	272,455	1,831,025	—	—
Furnas	371,345	—	—	3,099,495	25,489,275	386,065	3,620,870	—	—
Gage	3,017,355	1,991,825	11,906,535	20,066,000	135,759,310	6,405,745	25,539,860	38,845	1,349,625
Garden	59,645	—	—	750,570	10,337,600	166,140	1,938,745	16,040	607,495
Garfield	61,350	—	—	1,115,335	10,679,800	323,805	1,884,280	—	—
Gosper	24,21	38,920	—	614,090	7,170,215	160,735	1,273,480	—	—
Grant	7,486	2,400	—	58,129	1,021,057	32,300	545,386	—	—
Greeley	95,570	—	—	636,795	9,060,630	143,285	2,735,695	—	—
Hall	13,179,325	—	—	62,165,990	282,820,035	32,365,930	115,301,190	989,070	15,527,050
Hamilton	778,495	79,102	4,312	4,640,780	49,515,446	843,868	1,677,480	17,854	123,747
Harlan	211,800	—	—	1,537,180	16,567,115	353,010	2,580,295	—	—
Hayes	66,429	9,202	—	169,859	1,962,336	19,945	442,046	—	—
Hitchcock	556,490	—	—	1,932,230	12,666,230	497,495	3,538,410	—	—
Holt	893,755	—	—	17,508,295	38,425,665	3,260,990	8,317,030	—	—
Hooker	34,090	—	—	288,095	3,900,610	87,425	1,086,860	—	—
Howard	559,095	—	—	2,948,504	21,747,059	432,195	3,764,086	—	—
Jefferson	573,359	—	—	5,929,886	39,635,018	1,721,854	8,974,913	16,170	107,700
Johnson	293,355	49,935	1,755	2,528,495	15,660,690	308,975	2,609,095	36,945	329,145
Kearney	692,365	—	—	4,343,485	33,001,140	1,376,675	8,650,725	7,795	103,050
Keith	1,030,530	910	—	5,575,485	44,682,205	4,296,220	18,827,365	107,840	2,440,110
Keya Paha	46,625	—	—	379,510	2,928,445	—	—	—	—
Kimball	300,757	—	—	2,513,675	19,675,472	1,066,188	6,056,337	—	—
Knox	—	—	—	6,476,290	38,305,950	1,465,125	7,207,705	—	—
Lancaster	—	—	—	239,352,955	1,583,497,145	169,624,055	503,716,715	20,185,815	129,961,330
Lincoln	2,600,185	30,615	—	34,672,605	235,818,000	15,567,485	64,075,070	221,070	264,915
Logan	87,211	3,655	—	161,132	2,210,724	107,529	466,698	—	—
Loup	—	—	—	442,285	998,780	47,805	261,950	—	—
Madison	7,105,230	48,585	22,870	35,285,715	184,551,915	13,278,185	59,765,515	34,855	136,870
McPherson	—	—	—	—	—	—	—	—	—
Merrick	674,610	—	—	4,023,090	29,742,110	771,025	7,052,940	62,860	1,168,155
Morrill	355,815	—	—	2,211,185	17,243,830	749,545	3,845,670	—	—
Nance	247,635	169,935	27,820	1,727,504	19,211,547	138,886	3,043,073	—	—
Nemaha	530,490	535	—	2,975,710	29,479,615	1,664,810	6,124,255	—	—
Nuckolls	185,690	162,165	165,975	2,143,120	25,044,605	721,690	5,884,405	8,840	540,015
Otoe	2,517,830	1,152,750	18,984,005	14,236,730	77,617,425	3,370,045	31,330,490	—	—
Pawnee	68,745	140,920	35,785	896,880	8,268,815	229,170	1,563,145	—	—
Perkins	138,825	—	—	1,321,515	13,335,900	590,050	5,357,385	—	—
Phelps	1,772,365	43,285	132,770	6,489,950	59,577,900	2,805,315	13,844,685	185,810	986,530
Pierce	498,805	202,445	324,070	3,568,980	34,337,015	650,910	4,900,470	—	—
Platte	3,808,265	149,765	146,920	21,318,565	164,358,125	12,183,675	42,952,010	82,140	2,103,265
Polk	325,150	71,530	80,800	1,976,420	21,348,454	250,900	3,302,261	—	—
Red Willow	1,512,813	132,171	93,487	10,320,567	70,973,174	5,608,394	28,906,060	120,591	3,186,044
Richardson	1,997,970	—	—	12,793,915	69,076,280	—	—	—	—
Rock	65,965	11,120	5,510	1,311,715	7,452,675	483,235	2,501,195	—	—
Saline	870,940	916,700	5,042,470	10,517,340	59,751,040	1,527,715	10,817,100	288,125	8,217,630
Sarpy	7,736,383	—	—	67,432,983	262,714,899	18,747,207	75,510,600	349,881	275,969
Saunders	1,176,911	76,804	473,272	11,024,158	66,124,119	2,124,120	12,496,837	51,600	267,940
Scotts Bluff	6,748,697	—	—	29,506,546	181,887,638	19,396,998	66,160,435	1,042,460	2,616,792
Seward	882,101	250,310	177,783	10,876,680	65,487,060	3,578,675	13,713,980	128,184	787,974
Sheridan	—	—	—	4,282,179	21,600,393	1,509,841	8,943,823	—	—
Sherman	176,750	85,990	989,185	1,065,335	10,257,980	254,080	2,273,655	10,805	139,625
Sioux	24,780	—	—	118,345	1,952,445	30,649	436,535	—	—
Stanton	176,230	—	—	1,545,785	14,489,680	154,005	1,466,245	—	—
Thayer	740,405	—	—	4,440,850	28,295,795	1,166,840	5,470,540	—	—
Thomas	30,575	—	—	210,800	2,106,715	45,655	541,815	1,000	47,060
Thurston	216,610	31,128	40,899	1,606,361	17,428,024	332,723	3,304,878	[illegible]799	641,833
Valley	830,425	—	—	3,781,500	23,256,420	1,264,935	5,901,305	—	—
Washington	5,270	235,230	7,665	14,055,290	59,582,945	4,058,391	15,626,145	47,070	1,010,610
Wayne	779,890	—	—	5,348,480	41,258,210	1,449,430	11,429,495	—	—
Webster	273,030	86,940	30,055	2,391,180	16,678,990	387,090	3,153,170	—	—
Wheeler	29,150	—	—	159,280	1,445,370	26,645	325,775	—	—
York	1,692,975	—	—	14,686,105	75,909,410	5,104,210	21,431,080	184,655	765,645
Total	$188,295,797	$8,716,877	$45,611,480	$1,347,271,291	$8,052,684,000	$691,142,836	$2,721,135,896	$99,512,635	$476,637,573

Number of Property Tax Schedules Returned for 1980

Table 15

Counties	Regular Schedules	Special Schedules	Total
Adams	$ 2,805	5	$ 2,810
Antelope	1,052	10	1,062
Arthur	78	4	82
Banner	269	124	393
Blaine	108	4	112
Boone	628	9	637
Box Butte	1,457	7	1,464
Boyd	334	3	337
Brown	598	8	606
Buffalo	3,586	15	3,601
Burt	1,379	13	1,392
Butler	1,032	11	1,043
Cass	1,902	12	1,914
Cedar	1,103	—	1,103
Chase	707	7	714
Cherry	937	10	947
Cheyenne	1,457	123	1,580
Clay	940	8	948
Colfax	962	—	962
Cuming	1,269	13	1,282
Custer	1,481	8	1,489
Dakota	1,765	7	1,772
Dawes	749	7	756
Dawson	3,013	82	3,095
Deuel	257	14	271
Dixon	793	7	800
Dodge	3,148	12	3,160
Douglas	19,915	—	19,915
Dundy	397	27	424
Fillmore	897	7	904
Franklin	516	11	527
Frontier	693	12	705
Furnas	765	10	775
Gage	2,134	—	2,134
Garden	394	14	408
Garfield	259	4	263
Gosper	690	8	698
Grant	185	4	189
Greeley	370	6	376
Hall	4,065	9	4,074
Hamilton	1,008	9	1,017
Harlan	764	12	776
Hayes	94	8	102
Hitchcock	395	120	515
Holt	1,202	12	1,214
Hooker	134	2	136
Howard	591	7	598
Jefferson	838	10	848
Johnson	556	10	566
Kearney	873	106	979
Keith	2,172	14	2,186
Keya Paha	224	20	244
Kimball	1,213	80	1,293
Knox	1,202	7	1,209
Lancaster	12,322	15	12,337
Lincoln	3,655	19	3,674
Logan	110	1	111
Loup	115	3	118
Madison	3,306	7	3,313
McPherson	97	3	100
Merrick	1,025	9	1,034
Morrill	798	79	877
Nance	380	7	387
Nemaha	701	8	709
Nuckolls	615	16	631
Otoe	1,002	11	1,013
Pawnee	510	8	518
Perkins	363	11	374
Phelps	1,308	8	1,316
Pierce	1,001	11	1,012
Platte	2,531	9	2,540
Polk	736	11	747
Red Willow	1,429	211	1,640
Richardson	849	11	860
Rock	370	7	377
Saline	1,268	5	1,273
Sarpy	3,181	11	3,192
Saunders	1,715	9	1,724
Scotts Bluff	3,819	10	3,829
Seward	1,555	8	1,563
Sheridan	956	7	963
Sherman	564	9	573
Sioux	200	10	210
Stanton	535	10	545
Thayer	751	6	757
Thomas	135	—	135
Thurston	590	8	598
Valley	631	6	637
Washington	1,525	26	1,551
Wayne	905	11	916
Webster	382	9	391
Wheeler	74	6	80
York	1,393	11	1,404
Total	$129,757	$1,679	$131,436

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